• P46 - if you work in term-time or term-time + vacations (if you have already worked in the UK you should submit a P45 which you should be sent after leaving your last job)

• P38(S) – if you ONLY work in the vacations this will exempt you from paying tax. If you work at any other time during the year you are NOT entitled to complete this form and must use a P45/46 as above.

Income Tax

The tax year runs from 6 April – 5 April and students, like everyone else, have to pay tax once they have earned over their personal allowance in that year. The current personal allowance, on which no tax is paid, is £7,475. The rate of tax paid varies according to income.

For general information about Tax go to the website:
http://www.hmrc.gov.uk/students/

National Minimum Wage

From 1st October 2011 minimum wage rates are:

Age 18-20 years - £4.98 per hour
Age 21+ - £6.08 per hour
National Insurance

National Insurance (NI) is the British social security tax that provides security for people in work when they are sick, unemployed or retired. Every person working in the UK must pay National Insurance.

- Your NI number is used by your employer for deductions of tax and NI contributions.
- Please note, your NI number is not proof of your identity.
- A NI number looks something like this: AB 12 34 56 C

UK students who have always lived in the UK should automatically be given a NI number on their 16th birthday. If you do not have a number or have lost the details, you should contact your local Job Centre.

International students who do not have a NI number must apply for a NI number once they have a job offer. They may also apply before this as long as they do not have “Prohibition” stamp in their passport (or “No Work” on their ID card). A “Prohibition” stamp usually carries wording such as: “No work or recourse to public funds” or “does not enter employment, paid or unpaid”

How to get a National Insurance Number

At the start of each academic year, the Careers Service arranges for Job Centre staff to come to campus to process applications for National Insurance numbers. Check www.hw.ac.uk/careers for details.

Alternatively, you can apply for a National Insurance number through a local job centre. You should telephone the National Insurance Enquiry Centre: 0845 6000 643 (local call rates) to arrange an appointment. Please note that it may take time to get through as the line is usually very busy.

Recommended documents to take include: passport, ID card, driving licence, confirmation of your address (on a utility bill or bank statement for example), police registration document, university matriculation card. It may take a number of weeks to process your application (from 3 – 12 weeks)

Further information on National Insurance is available at:
http://www.hmrc.gov.uk/ni/index.htm

Paying National Insurance Contributions

You do not have to pay any NICs unless you earn over £139 in any given week. Once you reach this threshold NICs will be deducted from your pay along with any tax contributions you are required to make.

Working in term-time and/or vacations

Some students work in the vacations only while others also work in term-time. There are slightly different arrangements for each of these. You should ask your employer for and complete one of the following forms depending on your circumstances: