**Reclaiming Tax**

If you earn less than your Personal Allowance throughout the tax year and have paid some tax, you can claim a refund.

**PAYE (Pay As You Earn) and Tax Codes**

Your tax code is issued by Her Majesty’s Revenue and Customs (HMRC) and based on information HMRC have about your income and entitlement to allowances. You'll find it on your PAYE Coding Notice. This is usually sent to you before the start of the tax year. It may also be sent to you at other times if something has changed.

Not everyone gets a Coding Notice, but the code can also be found on your P45 or your payslip. It tells your employer what your tax-free allowances are and how much tax to deduct from your wages before you get paid. This way of paying tax is called PAYE.

If you have several jobs or you work and get a pension you may have more than one tax code. It's important to know what your tax code means so that you can check that you are paying the right amount of tax.

**How to Reclaim PAYE Overpayments – THIS YEAR (2011-12) AND LAST YEAR (2010-11)**

Tell HMRC why you think you've paid too much tax. They may already have everything they need to check your claim. If not, they'll tell you what information they need. Any refund due for this year will be included with your wages. HMRC will send you any refund due for last year.

Taxes Helpline (have your National Insurance Number with you when you phone)

Opening hours

8.00 am to 8.00 pm, Monday to Friday   
8.00 am to 4.00 pm Saturday

**0845 300 0627**

**How to Reclaim PAYE Overpayments – 2009-10 AND PREVIOUS TAX YEARS**

Write to HMRC and include any relevant documents about your earnings during the tax year for which you're claiming, such as:

* P60, P45
* Information about your employment and benefit history

They will look into your query, work out how much they owe you and send you a refund in the post.

In most cases you'll get back the tax you've overpaid as long as you claim on time.

**Write to HMRC: HM Revenue & Customs  
 Pay As You Earn  
 PO Box 1970  
 Liverpool  
 L75 1WX**