

Payroll - National Insurance Numbers

Obtaining an NI number

- Employees are obliged to inform employers of their NI number when they are asked for it. If they do not have one, they should apply for one as soon as they start work by contacting the Department for Work and Pensions. (See useful links section).

NI Number Tracing for Self-Employed

- Ensure that you have the full name and date of birth (and a 64-8 for the client if being traced by an accountant).
- Telephone the National Insurance registration helpline on 0845 9157006 with the above details.

NI Number Tracing for Employers

- Obtain the employee's full name, date of birth, sex and address

EITHER:

- Send a P46 to the tax office with the above details. The tax office will automatically trace the employee's number and notify you on form CA6856

OR:

- Complete form CA6855 available from any Social Security, Tax Office or the HMRC website and send to the address shown on the form
- HMRC will trace the employee's NI number and notify you on form CA6856
- The employer should note the NI number and then pass the form to the employee for further reference.