



Tax year 6 April 2024 to 5 April 2025 (2024–25)

For help filling in this form, go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

Complete an 'Employment' page for each employment or directorship

Benefits from your employment – use your form P11D (or equivalent information)

Employment expenses

SA102 2025

Second employment

Complete an 'Employment' page for each employment or directorship

1 Pay from this employment – the total from your P45 or P60 – before tax was taken off £ . 1.1 Payrolled benefits included in box 1 which affect your student loan repayments – read the notes £ . 2 UK tax taken off pay in box 1 £ . 3 Tips and other payments not on your P60 £ . 3.1 Pension contribution – payment from HMRC £ . 4 PAYE tax reference of your employer (on your P45/P60) /	5 Your employer's name 6 If you were a company director, put 'X' in the box 6.1 If you ceased being a director before 6 April 2025, put the date the directorship ceased in the box DD MM YYYY 7 And, if the company was a close company, put 'X' in the box 8 If this employment income is from inside off-payroll working engagements, put 'X' in the box – read the notes
--	---

Benefits from your employment – use your form P11D (or equivalent information)

9 Company cars and vans £ . 10 Fuel for company cars and vans £ . 11 Private medical and dental insurance £ . 12 Vouchers, credit cards and excess mileage allowance £ .	13 Goods and other assets provided by your employer £ . 14 Accommodation provided by your employer £ . 15 Other benefits (including interest-free and low interest loans) £ . 16 Expenses payments received and balancing charges £ .
--	---

Employment expenses

17 Business travel and subsistence expenses £ . 18 Fixed deductions for expenses £ .	19 Professional fees and subscriptions £ . 20 Other expenses and capital allowances £ .
--	---



Share schemes, employment lump sums, compensation, deductions and Seafarers' Earnings Deduction are on the 'Additional information' pages.