

## Education Maintenance Allowance (EMA) 2024/25 Paper Tax Return Guide

### Who is this guide for?

Parent(s)/guardian(s) or partners who:

- have been asked to supply financial information in support of an EMA application; **and**
- who completed a paper tax return for tax year 2022-23.

### What is this guide for?

This guide will tell you where to find the information you need on your paper tax return to help you complete either:

- the EMA Application Form 2024/25; **or**
- the EMA Financial Details Form 2024/25.

### How to use this guide

The income and deduction types are listed below in the same order as the form you're completing. For each income or deduction type we've provided a reference to help you find that amount on your paper tax return.

## Part B – Financial information for tax year 2022-23

### Income type

### Paper tax return reference

Total income from salary, wages, taxable state benefits or from occupational or private pensions

**SA102 E1 Box 3**

Total income from state retirement pension

Short paper tax return – SA200 Box 4.1 (non-lump sum amount only – if you completed an SA200 you would not have had a lump sum pension payment)

Full paper tax return –  
**SA100 TR3 Box 7, SA100 TR3 Box 8**

Total interest from UK banks, building societies, and unit trusts

Short paper tax return – **SA200 Box 5.2**  
Full paper tax return – **SA100 TR3 Box 2**

Total income from UK life insurance gains, securities and partnerships

Short paper tax return – If you completed a short paper return you would not have had any income from UK life insurance gains, securities and unit trusts.

Full paper tax return –  
**SA101 Ai1 Box 3, SA101 Ai1 Box 4, SA101 Ai1 Box 6, SA101 Ai1 Box 8, SA104S Box 28, SA104F Box 35, SA104F Box 70, SA104F Box 73**

Total income from UK investments and dividends

Short paper tax return – **SA200 Box 5.3**  
Full paper tax return –  
**SA100 TR3 Box 3, SA100 TR3 Box 4, SA101 Ai1 Box 12, SA101 Ai1 Box 13, SA101 Ai2 Box 1**

Income from foreign investments and dividends

Short paper tax return – If you completed a short paper return you would not have had any income from foreign investments and dividends.

Full paper tax return –  
**SA100 TR3 Box 5, SA106 Box 4, SA106 F3 Box 6, SA106 F3 Box 11**

## Part B – Financial information for tax year 2022-23 (continued)

### Income from taxable benefits in kind

Assets transferred or placed at employee's disposal (cars, property, goods or other assets)

Payments made on behalf of employee

Vouchers and credit cards

Living accommodation

Mileage allowance and passenger payments

Total cash equivalent of all cars/vans made available

Total cash equivalent of fuel for all cars/vans made available

Cash equivalent of loans after deducting any interest paid by the borrower

Private medical treatment or insurance

Qualifying relocation expenses payments and benefits

Services supplied

Assets placed at employees disposal

Other items (including subscriptions and professional fees)

Expenses payments made to, or on behalf of, the employee

**Section A** – Box 13

**Section B** – Box 15 (Total sum of both boxes)

**Section C** – Box 12

**Section D** – Box 14

**Section E** – Box 12

**Section F** – Box 9 plus **Section G** – Box 9

**Section F** – Box 10 plus **Section G** – Box 10

**Section H** – Box 15

**Section I** – Box 11

**Section J** – Box 15

**Section K** – Box 15

**Section L** – Box 13

**Section M** – Box 15 (Total sum of all boxes)

**Section N** – Box 16 (Total sum of all boxes)

## Part C – Any other income

Income from self employment  
Total taxable profit from businesses

Short paper tax return –  
**SA200 Box 3.11**

Full paper tax return –  
**SA103F (Box 73 plus Box 75) or SA103S (Box 28 plus Box 30) or SA103L (Box 49 minus Box 50)**

Total taxable profit from partnerships

Short paper tax return –  
If you completed a short paper return you would not have had any self-employment income from partnerships.

Full paper tax return –  
**SA104F (Box 16 plus Box 19 plus Box 67 plus Box 74 minus Box 75), SA104S (Box 16 plus Box 19)**

Income as a Minister of Religion

Short paper tax return –  
If you completed a short paper return you would not have had any income from working as a Minister of religion.

Full paper tax return –  
**SA102M (Box 4 plus Box 8 plus Box 10 minus (Box 26 plus Box 35))**

Other taxable income or lump sums

Short paper tax return –  
**SA200 Box 7.1**

Full paper tax return –  
**SA100 TR3 Box 16, SA101 Ai2 Box 12, SA101 Ai2 Box 3, SA101 Ai2 Box 4, SA101 Ai2 Box 5, SA101 Ai2 Box 9**

Income from property lettings

Short paper tax return –  
**SA200 Box 6.3**

Full paper tax return –  
**SA105 Box 13 and 38, SA106 Box 25**

## Part C – Any other income (continued)

### Income from UK trusts

Short paper tax return –  
If you completed a short paper return you would not have had any income from UK trusts.

Full paper tax return –  
**SA107 Box 1, SA107 Box 2, SA107 Box 3, SA107 Box 4, SA107 Box 5, SA107 total sum of (Boxes 7 to 14), SA107 total sum of (Boxes 16 to 21), SA107 Box 22**

### Foreign income

Short paper tax return –  
If you completed a short paper return you would not have had any foreign income.

Full paper tax return –  
**SA106 F3 Box 9, SA106 F3 Box 13, SA106 F6 Box 41, SA106 F6 Box 42, SA106 F6 Box 43**

### Income from an overseas pension

Short paper tax return –  
If you completed a short paper return you would not have had any income from an overseas pension.

Full paper tax return –  
**SA101 Ai4 Box 7, SA101 Ai4 Box 13, SA101 Ai4 Box 14, SA101 Ai4 Box 16, SA101 Ai4 Box 17**

### Other overseas income and gains

Short paper tax return –  
If you completed a short paper return you would not have had any income from other overseas income and gains.

Full paper tax return –  
**SA106 F6 Box 46**

## Part D – Deductions

### Allowable expenses on which you claimed tax relief

Short paper tax return –  
**SA200 Box 2.5**

Full paper tax return –  
**SA100 TR3 Box 17, SA101 Ai2 Box 11, SA101 Ai2 Box 13, SA102 E1 Box 17, SA102 E1 Box 18, SA102 E1 Box 19, SA102 E1 Box 20**