## BARNES ROFFE LLP

# Forms P11D - A Guide To Completion

Presented by

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Experience. The difference.

## BARNES ROFFE LLP

# Forms P11D - A Guide To Completion

This presentation is designed as a general guide to the completion of forms P11D

These forms need to be filed with HMRC by 6 July 2018

It is by no means an exhaustive list of all benefits and expenses payments

Please seek our specific advice if there is any particular point of which you are uncertain

Experience. The difference.

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## Why are Forms P11D important?

Automatic penalties of £300 for each late submitted form.

The penalty can rise to £60 a day should a delay continue.

A fine of up to £3,000 can be imposed for an incorrectly completed P11D.

Also penalties for late filed P11D(b) - £100 per 50 employees per month.

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## Why are Forms P11D important?

There can be a knock on effect for the individual as the Self Assessment tax return form could be wrong.

This can lead to additional tax and penalties.

#### Where to start?

Review all payroll records.

Make a note of starters and leavers.

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## **Company Cars**

For each car you will need to know:-

Make

Model and exact specification (e.g. 325 GLI auto)

CO2 emission level (shown on V5 or visit

http://www.vcacarfueldata.org.uk/search/search.asp

Date of registration

IM Revenue Customs		Fill in this	o employer s return for a direct				
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#### **Company Cars**

Type of fuel used i.e. petrol/diesel etc

The date that the car was made available to the employee or director

(Leave the P11D boxes blank if car available for whole year)

A Revenue Customs ke sure your entries are clear on both sie ployer name		Note t Fill in the your P1	to employer is return for a director 1Ds and one P11D(b)	or employee for the y	ts 2017 to 2018  ear to 5 April 2018. Send all address on the back of this April 2017, don't include n, go to www.gov.uk/ efits-through-your-payroll
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Description of payment					15 £
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#### **Company Cars**

UK list price of car including VAT, delivery and accessories and ignoring any discounts received

http://www.parkers.co.uk/cars/prices/#manu=4256

Are any payments made by employees for their use of the car?

If so is it contribution to private use or capital contribution towards cost?

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#### **Calculating the Car Benefit**

Co<sub>2</sub> emission

Percentage of *list* price

**Zero emission cars** 

(including Electric cars only)

No benefit

Diesel (All Euro standards) 12-37%

All other (including petrol, hybrid, etc) 9-37%

+ From 6 April 2018 – changes to the diesel supplement.

#### **Fuel Reimbursement**

Fuel benefit multiplier - £22,600

Company car fuel scale charge is an 'all or nothing' benefit.

To successfully avoid the fuel benefit charge:-

Employee should pay for all fuel

Employer should reimburse the employee for business mileage only

(Calculated using HM Revenue and Customs approved fuel reimbursement rates)

Assets gifted such as cars, boats, household goods and clothing (including VAT)

Obtain independent valuation of MV

Where transferred to EE/Director before asset used/depreciated, greater of:

- Cost to the employer; or
- MV of asset at date of transfer
- Less any amount made good (by 6 July 2017)

A Revenue Customs de sure your entries are clear on both side ployer name		Note to Fill in this your P11 form. If y payrolled	D Expenses o employer s return for a directo IDs and one P11D(b you registered online if benefits on the P1 e/paying-your-emplo	or or emplo ) by 6 July for payrol 1D. For mo	yee for the ye 2018 to the a ling before 6	ar to 5 April 2018. ddress on the back April 2017, don't in	Send all of this clude
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Where transferred to EE/Director after asset used/depreciated, greater of:

- MV of asset on date of transfer; or
- MV of asset when first applied as a benefit less sums already taxed
- Less any amount made good (by 6 July 2017)

(For cars, vans, exempt bicycles and accommodation – use MV at date of transfer less any amount paid by the EE for the asset)

M Revenue Customs ake sure your entries are clear on both sid		Note to	Expense o employer or return for a direct Do and one P11D()	or or emplo	vee for the v	ear to 5 April 20	018. Send all
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ers pay Class 1A National Insurance conti	ributions on mos	t benefits.	. These are shown	In boxes v	vhich are br	own and have	a IA Indicator
Asset transferred (cars, property, good	ds or other asse	ts)	Cost/market value of amount foregone		made good or ich tax deducte		ent or relevant
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rayments made on behalf of employee						-	la la
Description of payment	80					15 £	
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Tax on notional payments made during th	e year not borne	by emp	Gross amount or	Of the last of the	made good or		ent or relevant
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## Payments made on behalf of an employee

Personal goods, legal fees, personal phone bills, household bills etc.

"Pecuniary Liability"
Where is the contract?

Employee & 3rd party:
Subject to Class 1NIC
and taxed via payroll (if EE pays) or
P11D (if ER pays)

Employer & 3<sup>rd</sup> party: Subject to Class 1A NIC and taxed via P11D (Not B section)

HM Revenue		P11D Expen	ses and bei	nents 2017 to 2	2018
M Hevenue & Customs		Note to employer			2021
iake sure your entries are clear on both sid imployer name	es of the form.	your P11Ds and one P1 form. If you registered o payrolled benefits on the	1D(b) by 6 July 2018 nline for payrolling b e P11D. For more info	or the year to 5 April 2018. Ser to the address on the back of efore 6 April 2017, don't inclu- ormation, go to www.gov.uk/	this de
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#### **Vouchers/Credit Cards**

Credit card charges to pay business expenses (hotels, travel etc.) are exempt and do not need to be reported

Private expenditure on company CC not reimbursed must be entered in box C for tax and put through the payroll for Class 1 NICs.

Check whether private expenditure has been "made good" or debited to a loan account.

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## **Living Accommodation**

Exempt if 'job-related'

Benefit amount consists of:

- Basic charge (higher of rent paid by ER and GRV)
- Additional charge if property cost > £75k (excess at 2.5%)

Reduced by any rent paid by employer (not necessarily eliminated by paying MV rent!)

Cost of providing furniture 20% \* MV when first provided.

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## Approved car mileage allowances

Are you paying in excess of approved rates?

Entry only needed if paying in excess of approved rates.

Any excess must be put through payroll for NICs and reported in box E for tax.

Detailed mileage records *must* stand up to HM Revenue & Customs scrutiny (see example).

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(for qualifying childcare vouchers see section  Living accommodation	n M of the P11D	Guide)	L		L		sh equivalent	t or relevant	100
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### Mileage Rates from 1 March 2018

For <i>company</i> owned cars:-	Petrol	Diesel	LPG
1400cc or less (1600cc or less diesel)	11p	9p	<b>7</b> p
1401cc to 2000cc (1601cc-2000cc diesel)	14p	11p	8p
Over 2000cc	22p	13p	13p

#### Mileage Rates for current year

For privately owned cars (regardless of engine size or fuel type):-

45p per mile for the first 10,000 business miles

25p per mile thereafter

#### Mileage Rates for current year

#### For *privately* owned motorcycles

24p per mile (no reduction for over 10,000 miles)

#### For *privately* owned bicycles

20p per mile (no reduction for over 10,000 miles)

#### **Business Passenger Allowance (BPA)?**

Must be on a business journey for the same business!

5p per mile (per passenger)

Can be claimed by company car drivers and those using their own car

#### What is Business Mileage?

Travel from home to permanent workplace is **not** business travel

However, travel from home to a **temporary** workplace is business travel

See IR Booklet 490 "Business Travel" – all 73 Pages of it!

#### **Company Vans**

Van benefit for the private use of a company owned van is £3,230 with a separate fuel benefit of £610.

Reduced if:

The employee pays to privately use the van.

Other employees use the same van.

There is no van benefit where private use is 'insignificant', even if the van is taken home each night.

/a s and van fuel fot I cash equivalent	or amount foregone in respect of all vans n	nade available in 20	17 to	2018		9	£		L
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escription of other ex	penses	£	1	£	=	16	£		

### **Company Vans**

#### SCALE BENEFIT £3,230!

Not insignificant. What does this mean?

Not doing the weekly shop, or taking a mattress to the tip once a year!

Review arrangements

Warn employees of the implications NOW!

What can you do to ensure a NIL benefit?

Will such arrangements withstand scrutiny from the Revenue?

Consider some sort of written contract re private use restriction

Prove no private use in theory & practice!

Coca Cola V HMRC

#### **Beneficial Loans**

'Beneficial' loan if interest free or at a rate below HMRC's official rate (2017/18: 2.5%)

Exempt if aggregate loans do not exceed £10,000 at any time during a tax year (or where interest payments qualify for a tax exemption)

Standard method of calculating benefit is average balance of loan during tax year multiplied by HMRC's ORI (less any interest paid)

Alternative is to calculate using the 'precise' method. Use by making election or if instruction by HMRC.

Where any loan is written off, benefit amount equals the balance written off. Report on B section for tax and through payroll for Class 1 NIC.

G	Vans and van fuel Total cash equivalent	or amount foregone in respect of all vans made	le availabl	e in 2017	to 20	18			9	£		7
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н		v Interest loans standing on all loans doesn't exceed £10,000 : ided under an optional remuneration arrangem			ld de	oesn'		d to	comple			
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			01 158L 0 184	ane vous paers		/	1	=		7	1	4
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		ID- and are MIDS) by 41.4. Assault										
		1Ds and one P11D(b) by 6 July 2018 to: 21102, HM Revenue and Customs, Newcastle up:										

 Private medical treatment and insurance (I)

Benefit amount is cost to employer less amounts made good.

Establish who is in such a scheme and their share of the overall premium.

Eye tests for EEs using VDU are exempt

	Vans and van fuel Total cash equivalent or amount foregone in respect of all vans m	ade available in	2017 to	2018			9	£		TA
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	Amount outstanding at 5 April 2018 or at date loan was discharg	ed if earlier		£				£		
	Maximum amount outstanding at any time in the year			£				£		
	Total amount of interest paid by the borrower in 2017 to 2018 (s	nter "VIL" if none	was paid)	£				£		
	Date loan was made in 2017 to 2018 (if applicable)			1	1			1	1	
	Date loan was discharged in 2017 to 2018 (if applicable)			1	1			1	1	
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	Entertainment - Cost to you or amount foregone (trading organisations read P11D Guide and then enter a tick or a cross as appropriate here)	£		£		_=	16	£		
	Payments for use of home telephone	£		£		]=	16	£		
	Non-qualifying relocation expenses (those not shown in sections ) or	M) £		£		]=[	16	£		
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- Relocation expenses max £8k (J)
- Cost of services supplied where contract is between employer and supplier (K)
- Assets placed at employee's disposal (L)

'Annual value' = 20% x market value when first provided to EE

Any expenses incurred by the employer in providing the asset add to the benefit amount

Vans and van fue Total cash equival	ent or amount foregone in respect of all vans mad	le available in 2017	to 2	018			9	£		17
Total cash equival	ent or amount foregone of fuel for all vans made a	wallable in 2017 to	201	8			10	£		Ī
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Date loan was ma	de in 2017 to 2018 (if applicable)			1	1			1	1	
Date loan was dis	charged in 2017 to 2018 (if applicable)			1	1			1	1	
Cash equivalent or by the borrower	relevant amount of loans after deducting any int	erest paid	£	7		IA	15	£		1
Private medical t	reatment or insurance	Cost to you or amount foregone	Ar tx	mount mu am which	ade good o	or model		Cash equi-		
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	of all qualifying relocation expenses payments a	nd benefits for each	mo	num.			15	£		1
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 Subscriptions and professional fees paid on behalf of the employee (M)

Benefit amount is cost to employer (inc. VAT) less amounts made good

Professional subscriptions to organisations on List 3 are exempt and should not be reported

Club memberships (golf/health clubs etc.) paid by ER subject to Class 1A and reported on P11D. If paid by EE and reimbursed, tax and NIC through payroll.

Total cash equivalent or amount foregone in respect of all v	ans made	available in 2	017 to	2018		9	£	
Total cash equivalent or amount foregone of fuel for all van	s made av	vallable in 201	7 to 20	018		10	£	
Interest-free and low interest loans If the total amount outstanding on all loans doesn't exceed £10,000 at any time in the year, there is no need to counless the loan is provided under an optional remuneration arrangement when the threshold doesn't apply  Loan 1								ction
Number of joint borrowers (if applicable)							Loan 2	]
Amount outstanding at 5 April 2017 or at date loan was ma	ade if late	r		£			£	
Amount outstanding at 5 April 2018 or at date loan was dis	charged	if earlier	-	£			£	
Maximum amount outstanding at any time in the year			Ī	£			£	
Total amount of interest paid by the borrower in 2017 to 2	018 (uniter	"NIL" if none was	s paid)	£	一		E	
Date loan was made in 2017 to 2018 (if applicable)			1	/	7		7	1
Date loan was discharged in 2017 to 2018 (if applicable)			Ī	7	7		7	1
Cash equivalent or relevant amount of loans after deducting	any inte	rest paid	TE.	£		1 75	£	
by the borrower			15			1 12	and the same	
Private medical treatment or insurance		Cost to you or amount foregon		Amount ma from which	de good or tax deducted		Cash equiv relevant an	
Private medical treatment or insurance		£		£		= 11	£	
Qualifying relocation expenses payments and benefits Non-qualifying benefits and expenses go in sections M an	d N belov	w						
Excess over £8,000 of all qualifying relocation expenses pay			each n	nove		15	£	
Services supplied		Cost to you or amount foregone		Amount ma from which	de good or tax deductes		Cash equiv	
Services supplied to the employee		£		£		= 15		
Assets placed at the employee's disposal		Cost of the bene amount foregon	fit or	Amount ma from which	de good or tax deducte	t:	Cash equiv	
De cription of asset		£		£		= 13	£	
Other items (including subscriptions and professional	iees)	Cost to you or amount foregone		Amount ma from which	de good or tax deducted		Cash equiv	ralent or
Description of other items		£	7-	£		= 15	£	
Description of								
other items		£		£		= 15	£	
Income Tax paid but not deducted from director's remuner	ation					15	Tax paid	
Expenses payments made on behalf of the employee		Cost to you or amount foregone		Amount mar from which:			Taxable par relevant an	
Travelling and subsistence payments - Cost to you or amount foregone (except mileage allowance payments for employee' car - see section E)		£		£		= 16	£	
Entertainment - Cost to you or amount foregone (trading organisations read P11D Guide and then enter a tick or a co	ross 🔲	E		£		= 16	£	
as appropriate here)  Payments for use of home telephone		£	=	£		16	£	
and the contract of the contra			=					
Non-qualifying relocation expenses (those not shown in section	ms ( or M)	£	_	£		16	£	
	1	£	-	£		16	£	
Description of other expenses			134,000					

#### **Staff Entertaining**

Exemption for 'Annual Parties' where aggregate cost (inc. VAT) < £150 per head

Where limit exceeded, full cost of event is taxable.

If there is more than one function, those that total less than £150 when combined can be ignored.

Vans and van fuel Total cash equivalent	or amount foregone in respect of all vans made	le available in 2017	to 2018		9	£	
	or amount foregone of fuel for all vans made :				10	£	
Interest-free and lo	11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			no need t	to comple		ction
unless the loan is pro			in compa	Loan 2			
Number of joint bon	owers (if applicable)						
Amount outstanding	at 5 April 2017 or at date loan was made if lat	er	£			£	
Amount outstanding	at 5 April 2018 or at date loan was discharged	l if earlier	£			£	
Maximum amount o	utstanding at any time in the year		£			£	
Total amount of inter	rest paid by the borrower in 2017 to 2018 (and	er 1481' if none was paid	d) £			£	
Date loan was made	in 2017 to 2018 (if applicable)		1	1		1	1
Date loan was discha	rged in 2017 to 2018 (if applicable)		1	1		1	1
Cash equivalent or re by the borrower	elevant amount of loans after deducting any int	erest paid	£		1A 15	£	
Private medical trea	atment or insurance	Cost to you or amount foregone	Amount m from which	ade good or h tax deduct	ed	Cash equiv	
Private medical treats	ment or insurance	£	- £		= 11	£	
	in expenses payments and benefits fits and expenses go in sections M and N bel	100					
	f all qualifying relocation expenses payments a		move		15	£	
Services supplied		Cost to you or	Amount m	ade good or tax deduct		Cash equiv	
Services supplied to	the employee	#mount foregone	- £	T SEX GROUND	= 15	relevant ar	ngunt
Assets placed at the	e employee's disposal	Cost of the benefit or amount foregone	Amount m	ade good o	ed	Cash equiv	valent or
Description of asset		£	-£		= 13	£	TRACE TO
Other Items (Includ	ling subscriptions and professional fees)	Cost to you or	Amount m	ade good o		Cash equi	
Description of		amount foregone	1.	h tax deduct	15	relevant as	mount
other items		L	- £		-	L	
Description of other items		£	- £		= 15	£	
Income Tax paid but	not deducted from director's remuneration				15	Tax paid £	
and the same of the same of	made on behalf of the employee	Cost to you or amount foregone		ade good or tan deduct		Taxable pa relevant ar	
car - see section E)	ence payments - Cost to you or amount eage allowance payments for employee's own	£	]-[£		= 16	£	
Entertainment - Cost organisations read P1	to you or amount foregone (trading 1D Guide and then enter a tick or a cross	£	]-[£		= 16	£	
			1000		-	£	
as appropriate here)  Payments for use of I	name telephone	£	- £		= 16		
as appropriate here)  Payments for use of I					= 16	£	
as appropriate here) Payments for use of I Non-qualifying reloca	ation expenses (those not shown in sections ) or M	É	]- <u>£</u>		= 16	7.0	
as appropriate here)  Payments for use of I	ation expenses (those not shown in sections ) or M					£	

#### Staff Food & Drink

Subsistence allowance linked to qualifying travel is exempt up to the following thresholds (or can agree a bespoke rate/reimburse actual cost provided reasonable):

Minimum journey time	Maximum amount of meal allowance
5 hours	£5
10 hours	£10
15 hours (and ongoing at 8pm)	£25

A £10 supplement can be added to the £5 and £10 allowances where the qualifying journey is ongoing at 8pm.

A qualifying journey arises where an employee must travel in the performance of their duties to a temporary place of work.

The 'journey time' is the continuous period during which the employee is absent from their home or normal place of work, and includes travel to the temporary place of work, their shift and travel back to their home or ordinary place of work.

#### **Staff Food & Drink**

Free or subsidised meals not linked with business travel are exempt if the following conditions are met:

- Provided at a 'reasonable level'
- Available to all staff
- Are provided on-site or at a canteen

Tea, coffee etc. at meetings is deemed trivial and so exempt and not reportable

Everything else is taxable on the employee unless included in a PSA

G	Vans and van fuel Total cash equivalent	or amount foregone in respect of all vans ma	de available i	n 2017 tı	2018			9	£		TA
	Total cash equivalent	or amount foregone of fuel for all vans made	available in 2	017 to 2	018			10	£		T.
н	Interest-free and lo	11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	at any time in	the year	, there is		d to co	omple	te this se		
	Number of joint born	owers (if applicable)									
	Amount outstanding	at 5 April 2017 or at date loan was made if la	ter		£				£		
	Amount outstanding	at 5 April 2018 or at date loan was discharge	if earlier		£				£		
	Maximum amount o	utstanding at any time in the year			£				£		
	Total amount of inter	est paid by the borrower in 2017 to 2018 (ent	er 'NSL' if none	was paid)	£				£		
	Date loan was made	in 2017 to 2018 (if applicable)			1	1			1	1	
	Date loan was discha	rged in 2017 to 2018 (if applicable)			1	1			1	1	
	Cash equivalent or re by the borrower	levant amount of loans after deducting any in	terest paid	15	£		IA	15	£		1.4
1	Private medical trea	stment or insurance	Cost to you o	or gone	Amount r	rade good ch tax ded	or ucted		Cash equivelent ar	ralent or nount	
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1		n expenses payments and benefits fits and expenses go in sections M and N bel	ow								
	Excess over £8,000 a	f all qualifying relocation expenses payments a	nd benefits f	or each r	move			15	£		T/
ĸ	Services supplied		Cost to you o		Amount r	nade good ch tax ded	or ucted		Cash equiversit an	raient or mount	
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	Description of						_				
	other items		£		£		_=	15	£		
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	car - see section E)	ence payments - Cost to you or amount sage allowance payments for employee's own	£		£		]=	16	£		
	entertainment - Cost organisations read P1 as appropriate here)	to you or amount foregone (trading 1D Guide and then enter a tick or a cross	£		£		_=	16	£		
	Payments for use of h	nome telephone	£		£		]=	16	£		
	Non-qualifying reloca	<b>stion expenses</b> (those not shown in sections   or N	) £		£			16	£		
	Description of other ex	perses	£		£		]=	16	£		
		1Ds and one P11D(b) by 6 July 2018 to: P1102, HM Revenue and Customs, Newcastle up	on Tyne, NE9	8 1ZZ							

#### Section "N"

Was supposed to be removed in 2016/17

Why is it still here?

To report benefits which do not qualify for the exemption:

- Salary sacrifice
- Scale rate payments which do not meet conditions A (checking system) & B (employer does not know or suspect expense hasn't been incurred)

Deductions for business expenses still available for the employee in tax return of form P87

G	Vans and van fuel Total cash equivalent or amount foregone in respect of all vans made	available in 2017	to	2018			9	£		7
	Total cash equivalent or amount foregone of fuel for all vans made as	callable in 2017 to	20	018			10	£		Ī
1	Interest-free and low interest loans If the total amount outstanding on all loans doesn't exceed £10,000 at any time in the year, there is no need to unless the loan is provided under an optional remuneration arrangement when the threshold doesn't apply									
	Number of joint borrowers (if applicable)		Ì	loan 1	]			Loan 2		
	Amount outstanding at 5 April 2017 or at date loan was made if late	r		£				£		
	Amount outstanding at 5 April 2018 or at date loan was discharged	if earlier		£				£		
	Maximum amount outstanding at any time in the year		[	£				£		
	Total amount of interest paid by the borrower in 2017 to 2018 (enter	"NIL" if none was paid	0	£				£		]
	Date loan was made in 2017 to 2018 (if applicable)			1	1			1	1	
	Date loan was discharged in 2017 to 2018 (if applicable)		[	1	1			1	1	
	Cash equivalent or relevant amount of loans after deducting any inte by the borrower	rest paid 15		£		1A	15	£		1
	Private medical treatment or insurance	Cost to you or amount foregone		Amount in from which	ade good o	or cted!		Cash equi relevant a	valent or mount	
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	Qualifying relocation expenses payments and benefits Non-qualifying benefits and expenses go in sections M and N belo	N								
	Excess over £8,000 of all qualifying relocation expenses payments an		ın	nove			15	£		Ī
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	Services supplied to the employee	£	-	£		]=[	15	£		Ī
	Assets placed at the employee's disposal	Cost of the benefit or amount foregone		Amount in from which	rade good o h tax deduc	or cted		Cash equi		
	Description of asset	£	-	£		]=	13	£		J
4	Other items (including subscriptions and professional fees)	Cost to you or amount foregone		Amount in	ade good o	or thed		Cash equi	ivalent or	
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	Description of		1				and of			-
	other items	£	-	£		_=	15	£ Tax paid		J
	Income Tax paid but not deducted from director's remuneration					_	15	£		
V	Expenses payments made on behalf of the employee	Cost to you or amount foregone		Amount in	ade good o	er tood		Taxable p relevant a	ayment or mount	
_	Tra-filing and subsistence payments - Cost to you or amount regone (except mileage allowance payments for employee's own car - see section E)	£	-	£		]=[	16	£		
	Entertainment - Cost to you or amount foregone (trading organisations head P11D Guide and then enter a tick or a cross	£	1_	£		7.1	16	£		٦
	as appropriate here)  Payments for use of home telephone	£	_	£		-1	16	£		f
	Non-qualifying relocation expenses (those not shown in sections   or M)					-5	Service of the last			뒥
			5	£		-5	16	£		4
	Description of other expenses	£	-	£		]=	16	£		1
	Return all your form P11Ds and one P11D(b) by 6 July 2018 to:									

## PAYE Settlement Agreement ('PSA')

The company can choose to pay the tax and NIC due on minor benefits (e.g. gift vouchers).

The benefit is grossed up for tax & NIC purposes.

It means that the employees do not have to pay any tax or NIC and no entry is needed on form P11D.

Apply to the HM Revenue & Customs before 6 July after the end of the tax year in which benefit is given.

# Payrolling Benefits in kind and expenses

Introduced with effect from 6 April 2016.

Register before start of the tax year.

Will amend your employees tax codes.

Payroll all benefits, except:

- Provision of living accommodation.
- Interest free/low interest loans.

Consider the BIK's

## Other Exemptions

From 6 April 2006 only one employer supplied mobile phone per employee. (Now includes smartphones such as iPhones and BlackBerrys)

Computer equipment supplied for <u>exclusive</u> home use will be caught as there is no longer an exemption. But if it is supplied by the employer so the employee can work from home then any insignificant private use will not create a benefit in kind charge.

Relocation expenses. Where an employee has been asked to relocate and involves him moving home then a tax free allowance of £8,000 can be claimed by the employee.

Continued...

## Other Exemptions continued...

The amount of the exemption for payments on loss of office or employment is set at £30,000.

It very important that certain criteria is followed in order to depend on the inclusion of the relief.

If you are anticipating an employee wishing to use this exemption then it is vital that you seek advice from your Barnes Roffe LLP contact partner as income tax and national insurance contribution charges will apply if it is incorrectly applied.

## **Trivial Benefits**

Effective from 6 April 2016 onwards

Employer can provide their employee with small benefits which are exempt from tax and employment income.

Conditions to satisfy

- i) Cost < £10
- ii) Not cash or cash voucher
- iii) Not part of a contractual obligation
- iv) Not provided for services performed as part of the employee's employment duties.

## Remember!

Forms must be submitted by 6 July 2018.

Any 2017/18 PSAs must be applied for by 5 July 2018.

Class 1A NIC is calculated at 13.8%

Class 1A NIC must be paid by 19th July 2018 (or 22<sup>nd</sup> if electronic).

PSA Calculations must be submitted to HMRC by 31 August 2018.

Tax and NIC due under PSA must be paid by 19th October 2018 (or 22<sup>nd</sup> if electronic).

Good Luck!

## FORMS P11D

+ Any Questions ???