

**Forms P11D - A Guide To
Completion**

Presented by

Parminder Gharial and Gina McLellan

Thursday 22 March 2018

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



HM Revenue & Customs

Make sure your entries are clear on both sides of the form.

Employer name

Employer PAYE reference

Employee name

Works number/department

National Insurance number

If a director tick here

Date of birth in figures (if known)

Gender M – Male F – Female

P11D Expenses and benefits 2017 to 2018

Note to employer

Fill in this return for a director or employee for the year to 5 April 2018. Send all your P11Ds and one P11D(b) by 6 July 2018 to the address on the back of this form. If you registered online for payroll before 6 April 2017, don't include payroll benefits on the P11D. For more information, go to www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll

Note to employee

Keep this form in a safe place. You'll need it to complete your 2017 to 2018 tax return if you get one. The box numbers on this form are the same as on the 'Employment' page of the tax return.

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a 1A indicator

A	Assets transferred (cars, property, goods or other assets)	Cost/market value or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount
	Description of asset	£	£	13 £ 1A
B	Payments made on behalf of employee			15 £
	Description of payment			15 £
	Tax on notional payments made during the year not borne by employee within 90 days of 5 April 2018			15 £
C	Vouchers and credit cards	Gross amount or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount
	Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers see section M of the P11D Guide)	£	£	12 £
D	Living accommodation			Cash equivalent or relevant amount
	Cash equivalent or relevant amount of accommodation provided for employee, or his/her family or household. Exemptions do not apply if using Optional Remuneration Arrangements (See P11D Guide for 2017 to 2018)			14 £ 1A
E	Mileage allowance payments not taxed at source			Taxable amount
	Enter the mileage allowances in excess of the exempt amounts only where you have been unable to tax this under PAYE. The exemptions do not apply if using Optional Remuneration Arrangements. (See P11D Guide for 2017 to 2018)			12 £
F	Cars and car fuel			
	If more than 2 cars were made available, either at the same time or in succession, please give details on a separate sheet			
	Make and model	Car 1	Car 2	
	Date first registered DD MM YY	/ /	/ /	
	Approved CO ₂ emissions figure for cars registered on or after 1 January 1998 Tick box if the car doesn't have an approved CO ₂ figure	g/km <input type="checkbox"/>	g/km <input type="checkbox"/>	See P11D Guide for details of cars that have no approved CO ₂ figure
	Engine size	cc	cc	
	Type of fuel or power used Please use the key letter shown in the P11D Guide			
	Dates car was available DD MM YY Don't complete the 'From' box if the car was available on 5 April 2017 or the 'To' box if it continued to be available on 6 April 2018	From / / to / /	From / / to / /	
	List price of car including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480	£	£	
	Accessories All non-standard accessories, see P11D Guide	£	£	
	Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£	£	
	Amount paid by employee for private use of the car	£	£	
	Date free fuel was withdrawn Tick if reinstated in year (see P11D Guide)	/ / <input type="checkbox"/>	/ / <input type="checkbox"/>	
	Cash equivalent or relevant amount for each car	£	£	
	Total cash equivalent or relevant amount of all cars made available in 2017 to 2018			9 £ 1A
	Cash equivalent or amount foregone in respect of fuel for each car	£	£	
	Total cash equivalent or amount foregone in respect of fuel for all cars made available in 2017 to 2018			10 £ 1A

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.

BARNES ROFFE LLP



HM Revenue & Customs

Make sure your entries are clear on both sides of the form.

Employer name

Employer PAYE reference

Employee name

Surname

First name(s)

Works number/department

National Insurance number

If a director tick here

Date of birth in figures (if known)

Gender M – Male F – Female

P11D Expenses and benefits 2017 to 2018

Note to employer

Fill in this return for a director or employee for the year to 5 April 2018. Send all your P11Ds and one P11D(b) by 6 July 2018 to the address on the back of this form. If you registered online for payroll before 6 April 2017, don't include payroll benefits on the P11D. For more information, go to www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll

Note to employee

Keep this form in a safe place. You'll need it to complete your 2017 to 2018 tax return if you get one. The box numbers on this form are the same as on the 'Employment' page of the tax return.

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a 1A indicator

A Assets transferred (cars, property, goods or other assets)	Cost/market value or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount
Description of asset	£	£	13 £ 1A

B Payments made on behalf of employee	Cash equivalent or relevant amount
Description of payment	15 £
Tax on notional payments made during the year not borne by employee within 90 days of 5 April 2018	15 £

C Vouchers and credit cards	Gross amount or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount
Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers see section M of the P11D Guide)	£	£	12 £

D Living accommodation	Cash equivalent or relevant amount
Cash equivalent or relevant amount of accommodation provided for employee, or his/her family or household. Exemptions do not apply if using Optional Remuneration Arrangements (See P11D Guide for 2017 to 2018)	14 £ 1A

E Mileage allowance payments not taxed at source	Taxable amount
Enter the mileage allowances in excess of the exempt amounts only where you have been unable to tax this under PAYE. The exemptions do not apply if using Optional Remuneration Arrangements. (See P11D Guide for 2017 to 2018)	12 £

F Cars and car fuel	Car 1	Car 2
Make and model		
Date first registered DD MM YY	/ /	/ /
Approved CO ₂ emissions figure for cars registered on or after 1 January 1998. Tick box if the car doesn't have an approved CO ₂ figure	g/km <input type="checkbox"/>	g/km <input type="checkbox"/>
Engine size	cc	cc
Type of fuel or power used Please use the key letter shown in the P11D Guide		
Dates car was available DD MM YY	From / / to / /	From / / to / /
List price of car including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480	£	£
Accessories All non-standard accessories, see P11D Guide	£	£
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£	£
Amount paid by employee for private use of the car	£	£
Date free fuel was withdrawn Tick if reinstated in year (see P11D Guide)	/ / <input type="checkbox"/>	/ / <input type="checkbox"/>
Cash equivalent or relevant amount for each car	£	£
Total cash equivalent or relevant amount of all cars made available in 2017 to 2018		9 £ 1A
Cash equivalent or amount foregone in respect of fuel for each car	£	£
Total cash equivalent or amount foregone in respect of fuel for all cars made available in 2017 to 2018		10 £ 1A

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.

BARNES ROFFE LLP

Where to start?

Review all payroll records.

Make a note of starters and leavers.

HM Revenue & Customs
Make sure your entries are clear on both sides of the form.

P11D Expenses and benefits 2017 to 2018

Note to employer
Fill in this return for a director or employee for the year ending 5 April 2018. Send all your P11Ds and one P11D(b) by 6 July 2018 to the address on the back of this form. If you registered online for payroll before 6 April 2017, don't include payroll benefits on the P11D. For more information, go to www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll

Note to employee
Keep this form in a safe place. You'll need it to complete your 2017 to 2018 tax return if you get one. The box numberings on this form are the same as on the 'Employment' page of the tax return.

Employer name
Employer PAYE reference
Employee name
Surname
First name(s)
Work number/department
National Insurance number
If a director tick here
Date of birth in figures (if known) DD MM YY
Gender M - Male F - Female

Employers pay Class 1A National Insurance contributions on benefits. The amounts shown in boxes which are brown and have a 1A indicator

A	Assets transferred (cars, property, goods or other assets)	Cost/market value or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	1A
	Description of asset	£	£	13 £	1A
B	Payments made on behalf of employee			15 £	
	Description of payment			15 £	
	Tax on notional payments made during the year not borne by employee within 90 days of 5 April 2018			15 £	
C	Vouchers and credit cards	Gross amount or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	
	Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers see section M of the P11D Guide)	£	£	12 £	
D	Living accommodation			Cash equivalent or relevant amount	
	Cash equivalent or relevant amount of accommodation provided for employee, or his/her family or household. Exemptions do not apply if using Optional Remuneration Arrangements (See P11D Guide for 2017 to 2018)			14 £	1A
E	Mileage allowance payments not taxed at source			Taxable amount	
	Enter the mileage allowances in excess of the exempt amounts only where you have been unable to tax this under PAYE. The exemptions do not apply if using Optional Remuneration Arrangements. (See P11D Guide for 2017 to 2018.)			12 £	
F	Cars and car fuel				
	If more than 2 cars were made available, either at the same time or in succession, please give details on a separate sheet				
		Car 1	Car 2		
	Make and model				
	Date first registered DD MM YY	/ /	/ /		
	Approved CO ₂ emissions figure for cars registered on or after 1 January 1998. Tick box if the car doesn't have an approved CO ₂ figure	g/km <input type="checkbox"/>	g/km <input type="checkbox"/>		
	Engine size	cc	cc		
	Type of fuel or power used Please use the key letter shown in the P11D Guide				
	Dates car was available DD MM YY	From / / to / /	From / / to / /		
	List price of car including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480	£	£		
	Accessories All non-standard accessories, see P11D Guide	£	£		
	Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£	£		
	Amount paid by employee for private use of the car	£	£		
	Date free fuel was withdrawn Tick if reinstated in year (see P11D Guide)	/ / <input type="checkbox"/>	/ / <input type="checkbox"/>		
	Cash equivalent or relevant amount for each car	£	£		
	Total cash equivalent or relevant amount of all cars made available in 2017 to 2018			9 £	1A
	Cash equivalent or amount foregone in respect of fuel for each car	£	£		
	Total cash equivalent or amount foregone in respect of fuel for all cars made available in 2017 to 2018			10 £	1A

P11D (2018) HMRC 10/17

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

P11D Expenses and benefits 2017 to 2018

Note to employer
Fill in this return for a director or employee for the year to 5 April 2018. Send all your P11Ds and one P11D(b) by 6 July 2018 to the address on the back of this form. If you registered online for payroll before 6 April 2017, don't include payroll benefits on the P11D. For more information, go to www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll

Note to employee
Keep this form in a safe place. You'll need it to complete your 2017 to 2018 tax return if you get one. The box numberings on this form are the same as on the 'Employment' page of the tax return.

HM Revenue & Customs
Make sure your entries are clear on both sides of the form.

Employer name: _____
Employer PAYE reference: _____
Employee name: _____
Surname: _____
First name(s): _____
Works number/department: _____
National Insurance number: _____
Date of birth in figures (if known): _____
If a director tick here:
Gender M – Male F – Female:

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a 1A indicator

A Assets transferred (cars, property, goods or other assets)	Cost/market value or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount
Description of asset	£ _____	£ _____	13 £ _____ 1A
B Payments made on behalf of employee			
Description of payment			15 £ _____
Tax on notional payments made during the year not borne by employee within 90 days of 5 April 2018			15 £ _____
C Vouchers and credit cards	Gross amount or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount
Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers see section M of the P11D Guide)	£ _____	£ _____	12 £ _____
D Living accommodation			
Cash equivalent or relevant amount of accommodation provided for employee, or his/her family or household. Exemptions do not apply if using Optional Remuneration Arrangements (See P11D Guide for 2017 to 2018)			14 £ _____ 1A
E Mileage allowance payments not taxed at source			Taxable amount
Enter the mileage allowances in excess of the exempt amounts only where you have been unable to tax this under PAYE. The exemptions do not apply if using Optional Remuneration Arrangements. (See P11D Guide for 2017 to 2018)			12 £ _____
F Cars and car fuel			
If more than 2 cars were made available, either at the same time or in succession, please give details on a separate sheet			
	Car 1	Car 2	
Make and model	_____	_____	
Date first registered DD MM YY	____/____/____	____/____/____	
Approved CO ₂ emissions figure for cars registered on or after 1 January 1998. Tick box if the car doesn't have an approved CO ₂ figure	_____ g/km <input type="checkbox"/>	_____ g/km <input type="checkbox"/>	See P11D Guide for details of cars that have no approved CO ₂ figure
Engine size	_____ cc	_____ cc	
Type of fuel or power used Please use the key letter shown in the P11D Guide	_____	_____	
Dates car was available DD MM YY	From ____/____/____ to ____/____/____	From ____/____/____ to ____/____/____	
Don't complete the 'From' box if the car was available on 5 April 2017 or the 'To' box if it continued to be available on 6 April 2018			
List price of car including car and standard accessories only; if there is no list price, or if it is a classic car, employees see booklet 480	£ _____	£ _____	
Accessories All non-standard accessories, see P11D Guide	£ _____	£ _____	
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£ _____	£ _____	
Amount paid by employee for private use of the car	£ _____	£ _____	
Date free fuel was withdrawn	____/____/____ <input type="checkbox"/>	____/____/____ <input type="checkbox"/>	
Tick if reinstated in year (see P11D Guide)			
Cash equivalent or relevant amount for each car	£ _____	£ _____	
Total cash equivalent or relevant amount of all cars made available in 2017 to 2018			9 £ _____ 1A
Cash equivalent or amount foregone in respect of fuel for each car	£ _____	£ _____	
Total cash equivalent or amount foregone in respect of fuel for all cars made available in 2017 to 2018			10 £ _____ 1A

P11D (2018) HMRC 10/17

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?

HM Revenue & Customs

P11D Expenses and benefits 2017 to 2018

Note to employer
Fill in this return for a director or employee for the year to 5 April 2018. Send all your P11Ds and one P11D(b) by 6 July 2018 to the address on the back of this form. If you registered online for payroll before 6 April 2017, don't include payroll benefits on the P11D. For more information, go to www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll

Note to employee
Keep this form in a safe place. You'll need it to complete your 2017 to 2018 tax return if you get one. The box numberings on this form are the same as on the 'Employment' page of the tax return.

Make sure your entries are clear on both sides of the form.

Employer name: _____

Employer PAYE reference: _____

Employee name: _____

Surname: _____ Date of birth in figures (if known)

First name(s): _____ If a director tick here

Works number/department: _____ National Insurance number: _____ Gender M – Male F – Female

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a 1A indicator

A	Assets transferred (cars, property, goods or other assets)	Cost/market value or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	1A
	Description of asset	£ _____	£ _____	13 £ _____	1A
B	Payments made on behalf of employee			15 £ _____	
	Description of payment			15 £ _____	
	Tax on notional payments made during the year not borne by employee within 90 days of 5 April 2018			15 £ _____	
C	Vouchers and credit cards	Gross amount or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	
	Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers see section M of the P11D Guide)	£ _____	£ _____	12 £ _____	
D	Living accommodation			Cash equivalent or relevant amount	
	Cash equivalent or relevant amount of accommodation provided for employee, or his/her family or household. Exemptions do not apply if using Optional Remuneration Arrangements (See P11D Guide for 2017 to 2018)			14 £ _____	1A
E	Mileage allowance payments not taxed at source			Taxable amount	
	Enter the mileage allowances in excess of the exempt amounts only where you have been unable to tax this under PAYE. The exemptions do not apply if using Optional Remuneration Arrangements. (See P11D Guide for 2017 to 2018)			12 £ _____	
F	Cars and car fuel				
	If more than 2 cars were made available, either at the same time or in succession, please give details on a separate sheet				
		Car 1	Car 2		
	Make and model	_____	_____		
	Date first registered DD MM YY	____/____/____	____/____/____		
	Approved CO ₂ emissions figure for cars registered on or after 1 January 1998 Tick box if the car doesn't have an approved CO ₂ figure	____ g/km <input type="checkbox"/> See P11D Guide for details of cars that have no approved CO ₂ figure	____ g/km <input type="checkbox"/> See P11D Guide for details of cars that have no approved CO ₂ figure		
	Engine size	____ cc	____ cc		
	Type of fuel or power used Please use the key letter shown in the P11D Guide	____	____		
	Dates car was available DD MM YY	From ____/____/____ to ____/____/____	From ____/____/____ to ____/____/____		
	Don't complete the 'from' box if the car was available on 5 April 2017 or the 'to' box if it continued to be available on 6 April 2018				
	List price of car including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480	£ _____	£ _____		
	Accessories All non-standard accessories, see P11D Guide	£ _____	£ _____		
	Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£ _____	£ _____		
	Amount paid by employee for private use of the car	£ _____	£ _____		
	Date free fuel was withdrawn Tick if reinstated in year (see P11D Guide)	____/____/____ <input type="checkbox"/>	____/____/____ <input type="checkbox"/>		
	Cash equivalent or relevant amount for each car	£ _____	£ _____		
	Total cash equivalent or relevant amount of all cars made available in 2017 to 2018			9 £ _____	1A
	Cash equivalent or amount foregone in respect of fuel for each car	£ _____	£ _____		
	Total cash equivalent or amount foregone in respect of fuel for all cars made available in 2017 to 2018			10 £ _____	1A

P11D (2018) HMRC 10/17

Calculating the Car Benefit

Co2 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)

Other Benefits

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)

HM Revenue & Customs
Make sure your entries are clear on both sides of the form.

Employer name:

Employer PAYE reference:

Employee name:
 Surname:
 First name(s):

Works number/department: National Insurance number:

If a director tick here

Date of birth in figures (if known):

Gender M – Male F – Female

Employer pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a 1A indicator

A Asset transferred (cars, property, goods or other assets)
 Description of asset: Cost/market value or amount foregone: £ Amount made good or from which tax deducted: £ = **13** £ **1A**

B Payments made on behalf of employee
 Description of payment: **15** £
 Tax on notional payments made during the year not borne by employee within 90 days of 5 April 2018: **15** £

C Vouchers and credit cards
 Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers see section M of the P11D Guide): £ Gross amount or amount foregone: £ Amount made good or from which tax deducted: £ = **12** £

D Living accommodation
 Cash equivalent or relevant amount of accommodation provided for employee, or his/her family or household. Exemptions do not apply if using Optional Remuneration Arrangements (See P11D Guide for 2017 to 2018): **14** £ **1A**

E Mileage allowance payments not taxed at source
 Enter the mileage allowances in excess of the exempt amounts only where you have been unable to tax this under PAYE. The exemptions do not apply if using Optional Remuneration Arrangements. (See P11D Guide for 2017 to 2018): **12** £

F Cars and car fuel If more than 2 cars were made available, either at the same time or in succession, please give details on a separate sheet

	Car 1	Car 2
Make and model	<input type="text"/>	<input type="text"/>
Date first registered DD MM YY	<input type="text"/>	<input type="text"/>
Approved CO ₂ emissions figure for cars registered on or after 1 January 1998 Tick box if the car doesn't have an approved CO ₂ figure	<input type="text"/> g/km <input type="checkbox"/>	<input type="text"/> g/km <input type="checkbox"/>
Engine size	<input type="text"/> cc	<input type="text"/> cc
Type of fuel or power used Please use the key letter shown in the P11D Guide	<input type="text"/>	<input type="text"/>
Dates car was available DD MM YY Don't complete the 'From' box if the car was available on 5 April 2017 or the 'To' box if it continued to be available on 6 April 2018	From <input type="text"/> to <input type="text"/>	From <input type="text"/> to <input type="text"/>
List price of car including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480	£ <input type="text"/>	£ <input type="text"/>
Accessories All non-standard accessories, see P11D Guide	£ <input type="text"/>	£ <input type="text"/>
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£ <input type="text"/>	£ <input type="text"/>
Amount paid by employee for private use of the car	£ <input type="text"/>	£ <input type="text"/>
Date free fuel was withdrawn Tick if reinstated in year (see P11D Guide)	<input type="text"/> <input type="checkbox"/>	<input type="text"/> <input type="checkbox"/>
Cash equivalent or relevant amount for each car	£ <input type="text"/>	£ <input type="text"/>
Total cash equivalent or relevant amount of all cars made available in 2017 to 2018	9 £ <input type="text"/> 1A	
Cash equivalent or amount foregone in respect of fuel for each car	£ <input type="text"/>	£ <input type="text"/>
Total cash equivalent or amount foregone in respect of fuel for all cars made available in 2017 to 2018	10 £ <input type="text"/> 1A	

P11D (2018) HMRC 10/17

P11D Expenses and benefits 2017 to 2018

Note to employer
 Fill in this return for a director or employee for the year to 5 April 2018. Send all your P11Ds and one P11D(b) by 6 July 2018 to the address on the back of this form. If you registered online for payroll before 6 April 2017, don't include payroll benefits on the P11D. For more information, go to www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll

Note to employee
 Keep this form in a safe place. You'll need it to complete your 2017 to 2018 tax return if you get one. The box numberings on this form are the same as on the 'Employment' page of the tax return.

Other Benefits

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)

P11D Expenses and benefits 2017 to 2018

HM Revenue & Customs

Note to employer
Fill in this return for a director or employee for the year to 5 April 2018. Send all your P11Ds and one P11D(b) by 6 July 2018 to the address on the back of this form. If you registered online for payroll before 6 April 2017, don't include payroll benefits on the P11D. For more information, go to www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll

Note to employee
Keep this form in a safe place. You'll need it to complete your 2017 to 2018 tax return if you get one. The box numberings on this form are the same as on the 'Employment' page of the tax return.

Make sure your entries are clear on both sides of the form.

Employer name:

Employer PAYE reference:

Employee name:

Surname:

First name(s):

Works number/department:

National Insurance number:

If a director tick here:

Date of birth in figures (if known):

Gender M – Male F – Female:

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a 1A indicator

A Asset transferred (cars, property, goods or other assets)

Description of asset	Cost/market value or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	13 £ <input type="text"/> 1A

B Payments made on behalf of employee

Description of payment	Tax on notional payments made during the year not borne by employee within 90 days of 5 April 2018	Cash equivalent or relevant amount
<input type="text"/>	15 £ <input type="text"/>	15 £ <input type="text"/>

C Vouchers and credit cards

Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers see section M of the P11D Guide)	Gross amount or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount
£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	12 £ <input type="text"/>

D Living accommodation

Cash equivalent or relevant amount of accommodation provided for employee, or his/her family or household. Exemptions do not apply if using Optional Remuneration Arrangements (See P11D Guide for 2017 to 2018)	Cash equivalent or relevant amount
£ <input type="text"/>	14 £ <input type="text"/> 1A

E Mileage allowance payments not taxed at source

Enter the mileage allowances in excess of the exempt amounts only where you have been unable to tax this under PAYE. The exemptions do not apply if using Optional Remuneration Arrangements. (See P11D Guide for 2017 to 2018)	Taxable amount
£ <input type="text"/>	12 £ <input type="text"/>

F Cars and car fuel

	Car 1	Car 2
Make and model	<input type="text"/>	<input type="text"/>
Date first registered DD MM YY	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
Approved CO ₂ emissions figure for cars registered on or after 1 January 1998 Tick box if the car doesn't have an approved CO ₂ figure	<input type="text"/> g/km <input type="checkbox"/> See P11D Guide for details of cars that have no approved CO ₂ figure	<input type="text"/> g/km <input type="checkbox"/> See P11D Guide for details of cars that have no approved CO ₂ figure
Engine size	<input type="text"/> cc	<input type="text"/> cc
Type of fuel or power used Please use the key letter shown in the P11D Guide	<input type="text"/>	<input type="text"/>
Dates car was available DD MM YY Don't complete the 'From' box if the car was available on 5 April 2017 or the 'To' box if it continued to be available on 6 April 2018	From <input type="text"/> / <input type="text"/> / <input type="text"/> to <input type="text"/> / <input type="text"/> / <input type="text"/>	From <input type="text"/> / <input type="text"/> / <input type="text"/> to <input type="text"/> / <input type="text"/> / <input type="text"/>
List price of car including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480	£ <input type="text"/>	£ <input type="text"/>
Accessories All non-standard accessories; see P11D Guide	£ <input type="text"/>	£ <input type="text"/>
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£ <input type="text"/>	£ <input type="text"/>
Amount paid by employee for private use of the car	£ <input type="text"/>	£ <input type="text"/>
Date free fuel was withdrawn Tick if reinstated in year (see P11D Guide)	<input type="text"/> / <input type="text"/> / <input type="text"/> <input type="checkbox"/>	<input type="text"/> / <input type="text"/> / <input type="text"/> <input type="checkbox"/>
Cash equivalent or relevant amount for each car	£ <input type="text"/>	£ <input type="text"/>
Total cash equivalent or relevant amount of all cars made available in 2017 to 2018	9 £ <input type="text"/> 1A	
Cash equivalent or amount foregone in respect of fuel for each car	£ <input type="text"/>	£ <input type="text"/>
Total cash equivalent or amount foregone in respect of fuel for all cars made available in 2017 to 2018	10 £ <input type="text"/> 1A	

P11D (2018) HMRC 10/17

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

P11D Expenses and benefits 2017 to 2018

Note to employer
Fill in this return for a director or employee for the year to 5 April 2018. Send all your P11Ds and one P11D(b) by 6 July 2018 to the address on the back of this form. If you registered online for payroll before 6 April 2017, don't include payroll benefits on the P11D. For more information, go to www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll

Note to employee
Keep this form in a safe place. You'll need it to complete your 2017 to 2018 tax return if you get one. The box numberings on this form are the same as on the 'Employment' page of the tax return.

HM Revenue & Customs
Make sure your entries are clear on both sides of the form.

Employer name: _____
Employer PAYE reference: _____
Employee name: _____
Surname: _____
First name(s): _____
Works number/department: _____
National Insurance number: _____
If a director tick here:
Date of birth in figures (if known): _____
Gender M – Male F – Female

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a 1A indicator

Section	Description	Value	Tax Deducted	Amount	Indicator
A	Assets transferred (cars, property, goods or other assets)	Cost/market value or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	
	Description of asset	£	£	13 £	1A
B	Payments made on behalf of employee			15 £	
	Description of payment			15 £	
	Tax on notional payments made during the year not borne by employee within 90 days of 5 April 2018			15 £	
C	Vouchers and credit cards (for qualifying childcare vouchers see section M of the P11D Guide)	Gross amount or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	
	Value of vouchers and payments made using credit cards or tokens	£	£	12 £	
D	Living accommodation (Cash equivalent or relevant amount of accommodation provided for employee, or his/her family or household. Exemptions do not apply if using Optional Remuneration Arrangements (See P11D Guide for 2017 to 2018))			Cash equivalent or relevant amount	14 £ 1A
E	Mileage allowance payments not taxed at source (Enter the mileage allowances in excess of the exempt amounts only where you have been unable to tax this under PAYE. The exemptions do not apply if using Optional Remuneration Arrangements. (See P11D Guide for 2017 to 2018))			Taxable amount	12 £
F	Cars and car fuel (If more than 2 cars were made available, either at the same time or in succession, please give details on a separate sheet)				
	Make and model	Car 1	Car 2		
	Date first registered DD MM YY	/ /	/ /		
	Approved CO ₂ emissions figure for cars registered on or after 1 January 1998 (Tick box if the car doesn't have an approved CO ₂ figure)	g/km	g/km		
	Engine size	cc	cc		
	Type of fuel or power used (Please use the key letter shown in the P11D Guide)				
	Dates car was available DD MM YY (Don't complete the 'From' box if the car was available on 5 April 2017 or the 'To' box if it continued to be available on 6 April 2018)	From / / to / /	From / / to / /		
	List price of car including car and standard accessories only; if there is no list price, or if it is a classic car, employers see booklet 480	£	£		
	Accessories (All non-standard accessories, see P11D Guide)	£	£		
	Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£	£		
	Amount paid by employee for private use of the car	£	£		
	Date free fuel was withdrawn (Tick if reinstated in year (see P11D Guide))	/ /	/ /		
	Cash equivalent or relevant amount for each car	£	£		
	Total cash equivalent or relevant amount of all cars made available in 2017 to 2018			9 £	1A
	Cash equivalent or amount foregone in respect of fuel for each car	£	£		
	Total cash equivalent or amount foregone in respect of fuel for all cars made available in 2017 to 2018			10 £	1A

P11D (2018) HMRC 10/17

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.

HM Revenue & Customs

Make sure your entries are clear on both sides of the form.

Employer name: _____

Employer PAYE reference: _____

Employee name: _____

Surname: _____ First name(s): _____

Works number/department: _____ National Insurance number: _____

Date of birth in figures (if known):

If a director tick here

Gender M – Male F – Female

Note to employer
Fill in this return for a director or employee for the year to 5 April 2018. Send all your P11Ds and one P11D(b) by 6 July 2018 to the address on the back of this form. If you registered online for payroll before 6 April 2017, don't include payroll benefits on the P11D. For more information, go to www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll

Note to employee
Keep this form in a safe place. You'll need it to complete your 2017 to 2018 tax return if you get one. The box numbers on this form are the same as on the 'Employment' page of the tax return.

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a **1A** indicator

A	Assets transferred (cars, property, goods or other assets)	Cost/market value or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	
	Description of asset	£	£	13	£
B	Payments made on behalf of employee			15	£
	Description of payment			15	£
C	Vouchers and credit cards	Gross amount or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	
	Value of vouchers and payments made using credit cards or tokens (qualifying childcare vouchers see section M of the P11D Guide)	£	£	12	£
D	Living accommodation			Cash equivalent or relevant amount	
	Cash equivalent or relevant amount of accommodation provided for employee, or his/her family or household. Exemptions do not apply if using Optional Remuneration Arrangements (See P11D Guide for 2017 to 2018)			14	£
E	Mileage allowance payments not taxed at source			Taxable amount	
	Enter the mileage allowances in excess of the exempt amounts only where you have been unable to tax this under PAYE. The exemptions do not apply if using Optional Remuneration Arrangements. (See P11D Guide for 2017 to 2018)			12	£
F	Cars and car fuel				
	If more than 2 cars were made available, either at the same time or in succession, please give details on a separate sheet				
	Make and model	Car 1	Car 2		
	Date first registered DD MM YY	/ /	/ /		
	Approved CO ₂ emissions figure for cars registered on or after 1 January 1998 Tick box if the car doesn't have an approved CO ₂ figure	g/km <input type="checkbox"/>	g/km <input type="checkbox"/>		
	Engine size	cc	cc		
	Type of fuel or power used Please use the key letter shown in the P11D Guide				
	Dates car was available DD MM YY Don't complete the 'From' box if the car was available on 5 April 2017 or the 'To' box if it continued to be available on 6 April 2018	From / / to / /	From / / to / /		
	List price of car including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480	£	£		
	Accessories All non-standard accessories, see P11D Guide	£	£		
	Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£	£		
	Amount paid by employee for private use of the car	£	£		
	Date free fuel was withdrawn Tick if reinstated in year (see P11D Guide)	/ / <input type="checkbox"/>	/ / <input type="checkbox"/>		
	Cash equivalent or relevant amount for each car	£	£		
	Total cash equivalent or relevant amount of all cars made available in 2017 to 2018			9	£
	Cash equivalent or amount foregone in respect of fuel for each car	£	£		
	Total cash equivalent or amount foregone in respect of fuel for all cars made available in 2017 to 2018			10	£

P11D (2017-18) HMRC 10/17

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.

P11D Expenses and benefits 2017 to 2018

HM Revenue & Customs

Note to employer
Fill in this return for a director or employee for the year to 5 April 2018. Send all your P11Ds and one P11D(b) by 6 July 2018 to the address on the back of this form. If you registered online for payroll before 6 April 2017, don't include payrolled benefits on the P11D. For more information, go to www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll

Note to employee
Keep this form in a safe place. You'll need it to complete your 2017 to 2018 tax return if you get one. The box numberings on this form are the same as on the 'Employment' page of the tax return.

Make sure your entries are clear on both sides of the form.

Employer name:

Employer PAYE reference:

Employee name:
Surname:
First name(s):

Works number/department: National Insurance number:

If a director tick here:

Date of birth in figures (if known):

Gender M – Male F – Female:

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a 1A indicator

A	Assets transferred (cars, property, goods or other assets)	Cost/market value or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	
	Description of asset	£ <input type="text"/>	£ <input type="text"/>	13 £ <input type="text"/>	1A
B	Payments made on behalf of employee				
	Description of payment			15 £ <input type="text"/>	
	Tax on notional payments made during the year not borne by employee within 90 days of 5 April 2018			15 £ <input type="text"/>	
C	Vouchers and credit cards	Gross amount or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	
	Value of vouchers and payments made using credit cards or tokens for qualifying childcare vouchers see section M of the P11D Guide	£ <input type="text"/>	£ <input type="text"/>	12 £ <input type="text"/>	
D	Living accommodation			Cash equivalent or relevant amount	
	Cash equivalent or relevant amount of accommodation provided for employee, or his/her family or household. Exemptions do not apply if using Optional Remuneration Arrangements (See P11D Guide for 2017 to 2018)			14 £ <input type="text"/>	1A
E	Mileage allowance payments not taxed at source			Taxable amount	
	Enter the mileage allowances in excess of the exempt amounts only where you have been unable to tax this under PAYE. The exemptions do not apply if using Optional Remuneration Arrangements. (See P11D Guide for 2017 to 2018)			12 £ <input type="text"/>	
F	Cars and car fuel				
	If more than 2 cars were made available, either at the same time or in succession, please give details on a separate sheet				
		Car 1	Car 2		
	Make and model	<input type="text"/>	<input type="text"/>		
	Date first registered DD MM YY	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>		
	Approved CO ₂ emissions figure for cars registered on or after 1 January 1998 Tick box if the car doesn't have an approved CO ₂ figure	<input type="text"/> g/km <input type="checkbox"/>	<input type="text"/> g/km <input type="checkbox"/>		
	Engine size	<input type="text"/> cc	<input type="text"/> cc		
	Type of fuel or power used Please use the key letter shown in the P11D Guide	<input type="text"/>	<input type="text"/>		
	Dates car was available DD MM YY Don't complete the 'From' box if the car was available on 5 April 2017 or the 'To' box if it continued to be available on 6 April 2018	From <input type="text"/> / <input type="text"/> / <input type="text"/> to <input type="text"/> / <input type="text"/> / <input type="text"/>	From <input type="text"/> / <input type="text"/> / <input type="text"/> to <input type="text"/> / <input type="text"/> / <input type="text"/>		
	List price of car including car and standard accessories only; if there is no list price, or if it is a classic car, employers see booklet 480	£ <input type="text"/>	£ <input type="text"/>		
	Accessories All non-standard accessories; see P11D Guide	£ <input type="text"/>	£ <input type="text"/>		
	Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£ <input type="text"/>	£ <input type="text"/>		
	Amount paid by employee for private use of the car	£ <input type="text"/>	£ <input type="text"/>		
	Date free fuel was withdrawn Tick if reinstated in year (see P11D Guide)	<input type="text"/> / <input type="text"/> / <input type="text"/> <input type="checkbox"/>	<input type="text"/> / <input type="text"/> / <input type="text"/> <input type="checkbox"/>		
	Cash equivalent or relevant amount for each car	£ <input type="text"/>	£ <input type="text"/>		
	Total cash equivalent or relevant amount of all cars made available in 2017 to 2018			9 £ <input type="text"/>	1A
	Cash equivalent or amount foregone in respect of fuel for each car	£ <input type="text"/>	£ <input type="text"/>		
	Total cash equivalent or amount foregone in respect of fuel for all cars made available in 2017 to 2018			10 £ <input type="text"/>	1A

P11D (2018) HMRC 10/17

Mileage Rates from 1 March 2018

For *company* owned cars:-

	Petrol	Diesel	LPG
1400cc or less (1600cc or less diesel)	11p	9p	7p
1401cc to 2000cc (1601cc-2000cc diesel)	14p	11p	8p
Over 2000cc	22p	13p	13p

BARNES ROFFE LLP

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

BARNES ROFFE LLP

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.

G	Vans and van fuel				
	Total cash equivalent or amount foregone in respect of all vans made available in 2017 to 2018		9	£	TA
	Total cash equivalent or amount foregone of fuel for all vans made available in 2017 to 2018		10	£	TA
H	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 complete this section unless the loan is provided under an optional remuneration arrangement when the threshold doesn't apply				
			Loan 1	Loan 2	
	Number of joint borrowers (if applicable)		<input type="text"/>	<input type="text"/>	
	Amount outstanding at 5 April 2017 or at date loan was made if later	£	<input type="text"/>	£	<input type="text"/>
	Amount outstanding at 5 April 2018 or at date loan was discharged if earlier	£	<input type="text"/>	£	<input type="text"/>
	Maximum amount outstanding at any time in the year	£	<input type="text"/>	£	<input type="text"/>
	Total amount of interest paid by the borrower in 2017 to 2018 (enter 'NIL' if none was paid)	£	<input type="text"/>	£	<input type="text"/>
	Date loan was made in 2017 to 2018 (if applicable)		<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>	
	Date loan was discharged in 2017 to 2018 (if applicable)		<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>	
	Cash equivalent or relevant amount of loans after deducting any interest paid by the borrower		15	£	TA
I	Private medical treatment or insurance	Cost to you or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	
	Private medical treatment or insurance	£	<input type="text"/>	£	11
J	Qualifying relocation expenses payments and benefits				
	Non-qualifying benefits and expenses go in sections M and N below				
	Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move		15	£	TA
K	Services supplied	Cost to you or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	
	Services supplied to the employee	£	<input type="text"/>	£	15
L	Assets placed at the employee's disposal	Cost of the benefit or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	
	Description of asset <input type="text"/>	£	<input type="text"/>	£	13
M	Other items (including subscriptions and professional fees)	Cost to you or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	
	Description of other items <input type="text"/>	£	<input type="text"/>	£	15
	Description of other items <input type="text"/>	£	<input type="text"/>	£	15
	Income Tax paid but not deducted from director's remuneration		15	£	
N	Expenses payments made on behalf of the employee	Cost to you or amount foregone	Amount made good or from which tax deducted	Taxable payment or relevant amount	
	Travelling and subsistence payments - Cost to you or amount foregone (except mileage allowance payments for employee's own car - see section E)	£	<input type="text"/>	£	16
	Entertainment - Cost to you or amount foregone (trading organisations read P11D Guide and then enter a tick or a cross as appropriate here)	<input type="checkbox"/>	£	<input type="text"/>	16
	Payments for use of home telephone	£	<input type="text"/>	£	16
	Non-qualifying relocation expenses (those not shown in sections J or M)	£	<input type="text"/>	£	16
	Description of other expenses <input type="text"/>	£	<input type="text"/>	£	16

Return all your form P11Ds and one P11D(b) by 6 July 2018 to:
P11D Support Team, BP1102, HM Revenue and Customs, Newcastle upon Tyne, NE98 1ZZ

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 available in 2017 to 2018		9	£	1A
	Total cash equivalent or amount foregone of fuel for all vans made available in 2017 to 2018		10	£	1A
H	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 complete this section unless the loan is provided under an optional remuneration arrangement when the threshold doesn't apply				
			Loan 1	Loan 2	
	Number of joint borrowers (if applicable)		<input type="text"/>	<input type="text"/>	
	Amount outstanding at 5 April 2017 or at date loan was made if later	£	<input type="text"/>	£	<input type="text"/>
	Amount outstanding at 5 April 2018 or at date loan was discharged if earlier	£	<input type="text"/>	£	<input type="text"/>
	Maximum amount outstanding at any time in the year	£	<input type="text"/>	£	<input type="text"/>
	Total amount of interest paid by the borrower in 2017 to 2018 (enter 'Nil' if none was paid)	£	<input type="text"/>	£	<input type="text"/>
	Date loan was made in 2017 to 2018 (if applicable)		<input type="text"/>	<input type="text"/>	
	Date loan was discharged in 2017 to 2018 (if applicable)		<input type="text"/>	<input type="text"/>	
	Cash equivalent or relevant amount of loans after deducting any interest paid by the borrower		15	£	1A 15 £ 1A
I	Private medical treatment or insurance	Cost to you or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	
	Private medical treatment or insurance	£	£	=	11 £ 1A
J	Qualifying relocation expenses payments and benefits				
	Non-qualifying benefits and expenses go in sections M and N below				
	Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move		15	£	1A
K	Services supplied	Cost to you or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	
	Services supplied to the employee	£	£	=	15 £ 1A
L	Assets placed at the employee's disposal	Cost of the benefit or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	
	Description of asset	£	£	=	13 £ 1A
M	Other items (including subscriptions and professional fees)	Cost to you or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	
	Description of other items	£	£	=	15 £ 1A
	Description of other items	£	£	=	15 £
	Income Tax paid but not deducted from director's remuneration		15	£	Tax paid
N	Expenses payments made on behalf of the employee	Cost to you or amount foregone	Amount made good or from which tax deducted	Taxable payment or relevant amount	
	Travelling and subsistence payments - Cost to you or amount foregone (except mileage allowance payments for employee's own car - see section E)	£	£	=	16 £
	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 J or M)	£	£	=	16 £
	Description of other expenses	£	£	=	16 £

Return all your form P11Ds and one P11D(b) by 6 July 2018 to:
P11D Support Team, BP1102, HM Revenue and Customs, Newcastle upon Tyne, NE98 1ZZ

Other Benefits

- 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

G	Vans and van fuel				
	Total cash equivalent or amount foregone in respect of all vans made available in 2017 to 2018		9	£	1A
	Total cash equivalent or amount foregone of fuel for all vans made available in 2017 to 2018		10	£	1A
H	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 complete this section unless the loan is provided under an optional remuneration arrangement when the threshold doesn't apply				
			Loan 1	Loan 2	
	Number of joint borrowers (if applicable)				
	Amount outstanding at 5 April 2017 or at date loan was made if later	£		£	
	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)	£		£	
	Date loan was made in 2017 to 2018 (if applicable)		/ /	/ /	
	Date loan was discharged in 2017 to 2018 (if applicable)		/ /	/ /	
	Cash equivalent or relevant amount of loans after deducting any interest paid by the borrower		15	£	1A
I	Private medical treatment or insurance	Cost to you or amount foregone		Amount made good or from which tax deducted	Cash equivalent or relevant amount
	Private medical treatment or insurance	£		£	11
J	Qualifying relocation expenses payments and benefits				
	Non-qualifying benefits and expenses go in sections M and N below				
	Access over £8,000 of all qualifying relocation expenses payments and benefits for each move		15	£	1A
K	Services supplied	Cost to you or amount foregone		Amount made good or from which tax deducted	Cash equivalent or relevant amount
	Services supplied to the employee	£		£	15
L	Assets placed at the employee's disposal	Cost of the benefit or amount foregone		Amount made good or from which tax deducted	Cash equivalent or relevant amount
	Description of asset	£		£	13
M	Other items (including subscriptions and professional fees)	Cost to you or amount foregone		Amount made good or from which tax deducted	Cash equivalent or relevant amount
	Description of other items	£		£	15
	Description of other items	£		£	15
	Income Tax paid but not deducted from director's remuneration		15	£	
N	Expenses payments made on behalf of the employee	Cost to you or amount foregone		Amount made good or from which tax deducted	Taxable payment or relevant amount
	Travelling and subsistence payments - Cost to you or amount foregone (except mileage allowance payments for employee's own car - see section E)	£		£	16
	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 J or M)	£		£	16
	Description of other expenses	£		£	16

Return all your form P11Ds and one P11D(b) by 6 July 2018 to:
P11D Support Team, BP1102, HM Revenue and Customs, Newcastle upon Tyne, NE98 1ZZ

Other Benefits

- 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.

G	Vans and van fuel				
	Total cash equivalent or amount foregone in respect of all vans made available in 2017 to 2018		9	£	1A
	Total cash equivalent or amount foregone of fuel for all vans made available in 2017 to 2018		10	£	1A
H	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 complete this section unless the loan is provided under an optional remuneration arrangement when the threshold doesn't apply				
			Loan 1	Loan 2	
	Number of joint borrowers (if applicable)				
	Amount outstanding at 5 April 2017 or at date loan was made if later	£		£	
	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)	£		£	
	Date loan was made in 2017 to 2018 (if applicable)	/ /		/ /	
	Date loan was discharged in 2017 to 2018 (if applicable)	/ /		/ /	
	Cash equivalent or relevant amount of loans after deducting any interest paid by the borrower		15	£	1A 15 £ 1A
I	Private medical treatment or insurance	Cost to you or amount foregone		Amount made good or from which tax deducted	Cash equivalent or relevant amount
	Private medical treatment or insurance	£		£	11 £ 1A
J	Qualifying relocation expenses payments and benefits				
	Non-qualifying benefits and expenses go in sections M and N below				
	Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move		15	£	1A
K	Services supplied	Cost to you or amount foregone		Amount made good or from which tax deducted	Cash equivalent or relevant amount
	Services supplied to the employee	£		£	15 £ 1A
L	Assets placed at the employee's disposal	Cost of the benefit or amount foregone		Amount made good or from which tax deducted	Cash equivalent or relevant amount
	Description of asset	£		£	13 £ 1A
M	Other items (including subscriptions and professional fees)	Cost to you or amount foregone		Amount made good or from which tax deducted	Cash equivalent or relevant amount
	Description of other items	£		£	15 £ 1A
	Description of other items	£		£	15 £
	Income Tax paid but not deducted from director's remuneration		15	£	Tax paid
N	Expenses payments made on behalf of the employee	Cost to you or amount foregone		Amount made good or from which tax deducted	Taxable payment or relevant amount
	Travelling and subsistence payments - Cost to you or amount foregone (except mileage allowance payments for employee's own car - see section E)	£		£	16 £
	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 J or M)	£		£	16 £
	Description of other expenses	£		£	16 £

Return all your form P11Ds and one P11D(b) by 6 July 2018 to:
P11D Support Team, BP1102, HM Revenue and Customs, Newcastle upon Tyne, NE98 1ZZ

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.

G	Vans and van fuel				
	Total cash equivalent or amount foregone in respect of all vans made available in 2017 to 2018	9	£		TA
	Total cash equivalent or amount foregone of fuel for all vans made available in 2017 to 2018	10	£		TA
H	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 complete this section unless the loan is provided under an optional remuneration arrangement when the threshold doesn't apply				
		Loan 1		Loan 2	
	Number of joint borrowers (if applicable)				
	Amount outstanding at 5 April 2017 or at date loan was made if later	£		£	
	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)	£		£	
	Date loan was made in 2017 to 2018 (if applicable)	/ /		/ /	
	Date loan was discharged in 2017 to 2018 (if applicable)	/ /		/ /	
	Cash equivalent or relevant amount of loans after deducting any interest paid by the borrower	15	£		TA
		15	£		TA
I	Private medical treatment or insurance	Cost to you or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	
	Private medical treatment or insurance	£	£	=	11 £ TA
J	Qualifying relocation expenses payments and benefits				
	Non-qualifying benefits and expenses go in sections M and N below				
	Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move	15	£		TA
K	Services supplied	Cost to you or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	
	Services supplied to the employee	£	£	=	15 £ TA
L	Assets placed at the employee's disposal	Cost of the benefit or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	
	Description of asset	£	£	=	13 £ TA
M	Other items (including subscriptions and professional fees)	Cost to you or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	
	Description of other items	£	£	=	15 £ TA
	Description of other items	£	£	=	15 £
	Income Tax paid but not deducted from director's remuneration			Tax paid	15 £
N	Expenses payments made on behalf of the employee	Cost to you or amount foregone	Amount made good or from which tax deducted	Taxable payment or relevant amount	
	Travelling and subsistence payments - Cost to you or amount foregone (except mileage allowance payments for employee's own car - see section E)	£	£	=	16 £
	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 J or M)	£	£	=	16 £
	Description of other expenses	£	£	=	16 £
Return all your form P11Ds and one P11D(b) by 6 July 2018 to: P11D Support Team, BP1102, HM Revenue and Customs, Newcastle upon Tyne, NE98 1ZZ					

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 made available in 2017 to 2018	9	£		1A
	Total cash equivalent or amount foregone of fuel for all vans made available in 2017 to 2018	10	£		1A
H	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 complete this section unless the loan is provided under an optional remuneration arrangement when the threshold doesn't apply				
		Loan 1		Loan 2	
	Number of joint borrowers (if applicable)				
	Amount outstanding at 5 April 2017 or at date loan was made if later	£		£	
	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)	£		£	
	Date loan was made in 2017 to 2018 (if applicable)	/ /		/ /	
	Date loan was discharged in 2017 to 2018 (if applicable)	/ /		/ /	
	Cash equivalent or relevant amount of loans after deducting any interest paid by the borrower	15	£		1A
I	Private medical treatment or insurance	Cost to you or amount foregone		Amount made good or from which tax deducted	Cash equivalent or relevant amount
	Private medical treatment or insurance	£		£	11 £
J	Qualifying relocation expenses payments and benefits				
	Non-qualifying benefits and expenses go in sections M and N below				
	Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move	15	£		1A
K	Services supplied	Cost to you or amount foregone		Amount made good or from which tax deducted	Cash equivalent or relevant amount
	Services supplied to the employee	£		£	15 £
L	Assets placed at the employee's disposal	Cost of the benefit or amount foregone		Amount made good or from which tax deducted	Cash equivalent or relevant amount
	Description of asset	£		£	13 £
M	Other items (including subscriptions and professional fees)	Cost to you or amount foregone		Amount made good or from which tax deducted	Cash equivalent or relevant amount
	Description of other items	£		£	15 £
	Description of other items	£		£	15 £
	Income Tax paid but not deducted from director's remuneration	15	£		Tax paid
N	Expenses payments made on behalf of the employee	Cost to you or amount foregone		Amount made good or from which tax deducted	Taxable payment or relevant amount
	Travel and subsistence payments - Cost to you or amount foregone (except mileage allowance payments for employee's own car - see section E)	£		£	16 £
	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 J or M)	£		£	16 £
	Description of other expenses	£		£	16 £

Return all your form P11Ds and one P11D(b) by 6 July 2018 to:
P11D Support Team, BP1102, HM Revenue and Customs, Newcastle upon Tyne, NE98 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	£		1A
	Total cash equivalent or amount foregone of fuel for all vans made available in 2017 to 2018	10	£		1A
H	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 complete this section unless the loan is provided under an optional remuneration arrangement when the threshold doesn't apply				
		Loan 1		Loan 2	
	Number of joint borrowers (if applicable)	<input type="text"/>		<input type="text"/>	
	Amount outstanding at 5 April 2017 or at date loan was made if later	£ <input type="text"/>		£ <input type="text"/>	
	Amount outstanding at 5 April 2018 or at date loan was discharged if earlier	£ <input type="text"/>		£ <input type="text"/>	
	Maximum amount outstanding at any time in the year	£ <input type="text"/>		£ <input type="text"/>	
	Total amount of interest paid by the borrower in 2017 to 2018 (enter 'Nil' if none was paid)	£ <input type="text"/>		£ <input type="text"/>	
	Date loan was made in 2017 to 2018 (if applicable)	<input type="text"/> / <input type="text"/> / <input type="text"/>		<input type="text"/> / <input type="text"/> / <input type="text"/>	
	Date loan was discharged in 2017 to 2018 (if applicable)	<input type="text"/> / <input type="text"/> / <input type="text"/>		<input type="text"/> / <input type="text"/> / <input type="text"/>	
	Cash equivalent or relevant amount of loans after deducting any interest paid by the borrower	15	£		1A 15 £
I	Private medical treatment or insurance	Cost to you or amount foregone		Amount made good or from which tax deducted	Cash equivalent or relevant amount
	Private medical treatment or insurance	£ <input type="text"/>		£ <input type="text"/>	= 11 £ <input type="text"/> 1A
J	Qualifying relocation expenses payments and benefits				
	Non-qualifying benefits and expenses go in sections M and N below				
	Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move	15	£		1A
K	Services supplied	Cost to you or amount foregone		Amount made good or from which tax deducted	Cash equivalent or relevant amount
	Services supplied to the employee	£ <input type="text"/>		£ <input type="text"/>	= 15 £ <input type="text"/> 1A
L	Assets placed at the employee's disposal	Cost of the benefit or amount foregone		Amount made good or from which tax deducted	Cash equivalent or relevant amount
	Description of asset <input type="text"/>	£ <input type="text"/>		£ <input type="text"/>	= 13 £ <input type="text"/> 1A
M	Other items (including subscriptions and professional fees)	Cost to you or amount foregone		Amount made good or from which tax deducted	Cash equivalent or relevant amount
	Description of other items <input type="text"/>	£ <input type="text"/>		£ <input type="text"/>	= 15 £ <input type="text"/> 1A
	Description of other items <input type="text"/>	£ <input type="text"/>		£ <input type="text"/>	= 15 £ <input type="text"/>
	Income Tax paid but not deducted from director's remuneration				Tax paid 15 £ <input type="text"/>
N	Expenses payments made on behalf of the employee	Cost to you or amount foregone		Amount made good or from which tax deducted	Taxable payment or relevant amount
	Travelling and subsistence payments - Cost to you or amount foregone (except mileage allowance payments for employee's own car - see section E)	£ <input type="text"/>		£ <input type="text"/>	= 16 £ <input type="text"/>
	Entertainment - Cost to you or amount foregone (trading organisations read P11D Guide and then enter a tick or a cross as appropriate here)	<input type="checkbox"/> £ <input type="text"/>		£ <input type="text"/>	= 16 £ <input type="text"/>
	Payments for use of home telephone	£ <input type="text"/>		£ <input type="text"/>	= 16 £ <input type="text"/>
	Non-qualifying relocation expenses (those not shown in sections J or M)	£ <input type="text"/>		£ <input type="text"/>	= 16 £ <input type="text"/>
	Description of other expenses <input type="text"/>	£ <input type="text"/>		£ <input type="text"/>	= 16 £ <input type="text"/>

Return all your form P11Ds and one P11D(b) by 6 July 2018 to:
P11D Support Team, BP1102, HM Revenue and Customs, Newcastle upon Tyne, NE98 1ZZ

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 exclusive 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 22nd 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 22nd if electronic).

Good Luck!

FORMS P11D

+ Any Questions ???

BARNES ROFFE LLP