### Qualifying expenses payments

Include in box 4 below any items from last year (2019 to 2020) that were incurred in connection with this relocation where you did not give details on the P11D (for 2019 to 2020) because they were below the exemption limit.

1. Enter the gross amount of all qualifying expenses payments
   
   The cost to you as an employer of any qualifying benefits
   1. £
   
   Less anything paid towards the cost by the employee
   (up to a maximum of the figure in box 1)
   2. £

   Enter the amount of qualifying benefits
   (1 minus 2) = £

   Enter the cost of qualifying living accommodation provided

   Total of expenses and benefits
   (A + B + C) = £

### Calculating the exempt amount

For each relocation a fixed amount of qualifying relocation expenses and benefits can be exempt. Qualifying expenses and benefits which:

- were connected to this relocation
- were incurred in an earlier tax year
- were below the exemption limit

have to be taken into account when working out the exempt amount for this employee for 2019 to 2020.

1. Exempt amount for 2020 to 2021
   3. £ 8,000

2. Minus amount of qualifying expenses and benefits
   incurred in 2019 to 2020
   4. £

   Exempt amount for this employee
   (3 minus 4) = £

   If 4 is more than 3, enter ‘NIL’ in box E

3. Total of expenses and benefits
   (D minus E) = £

   If E is more than D, enter ‘NIL’ in box F

**Enter F in section J, box 15 on form P11D**
Cheap or interest-free bridging loans 'made' by the employer

Reminder about relief which may be due:

• there is a taxable benefit where the employer 'makes' a cheap or interest-free loan - read section H of the ‘P11D Guide’, tax guide ‘480’, and ‘P11D Working Sheet 4’

• the amount of the taxable benefit may be reduced if the loan in question is a bridging loan made in connection with a qualifying relocation - for conditions see tax guide ‘480’

• this relief will not become due unless the total for all years of all other qualifying benefits is less than £8,000

• it will only become clear whether or not this special relief arises when the relocation has been completed and you know the total of all the other qualifying expenses and benefits

• guidance on the calculation of the relief is set out in tax guide ‘480’

• in many cases you’ll not have enough information to know whether or not this relief is due for the year in which the bridging loan is first advanced - we would not, therefore, expect the employer to take this into account when calculating the cash equivalent

• if it appears that the relief will be due, you may wish to advise your employees to contact HM Revenue and Customs to arrange for the relief to be calculated