



Use these notes to help you fill in the Employment pages of your tax return

Fill in the **‘Employment’** page if you:

- work for an employer who deducts tax through PAYE
- received income as a company director
- hold an office such as a chairperson, secretary or treasurer and received an income for that work
- work for one person through another company or partnership
- received foreign income from a job, directorship or office
- had, at 5 April 2019, an outstanding balance on a disguised remuneration loan from an employer or ex-employer and
 - are liable to loan charge on that balance
 - have previously elected to split the loan charge liability

You’ll need to fill in a separate **‘Employment’** page for each job, directorship or office you held in the year and for each employment where a disguised remuneration loan charge applies, even if the employment ceased in an earlier year.

Employment income and details

You can find out what you’ve earned and the tax you paid from your:

- P45, ‘Details of employee leaving work’
- P60, ‘End of Year Certificate’

Any employer that you work for on 5 April 2021 must give you a P60 by 31 May 2021.

Total pay in this employment		
£	9,283.91	P
Total tax in this employment		
£	1,336.42	P

Example of a P45

		<i>if refund mark ‘R’</i>	
In this employment	★	9,283 91	1,336 42

Example of a P60

Box 1 Pay from this employment

Use the figures from your P45 or P60 to fill in box 1.

If you received furlough payments, your P45 or P60 will include these payments.

If you left a job during the year, put the figure from the ‘Total pay in this employment’ section on your P45 in box 1. If you have a P60, put the figure in the ‘In this employment’ section in box 1.

If you had more than one job in the tax year, your P60 may show this. Put those details on a separate **‘Employment’** page.

Check the pay figures on your P45 or P60 before including them. If you received any payments after your employer gave you a P45 or P60, these should also be included in box 1.

If you work for one person through another company or partnership, for example, agency work, and would be an employee of that person if the company or partnership did not exist, put this pay in box 1 and any tax taken off in box 2.

i For information about supplying services through a company or partnership go to www.gov.uk/topic/business-tax/ir35

Disguised remuneration loans

Disguised remuneration tax avoidance schemes claim to avoid the need to pay Income Tax and National Insurance contributions. They normally involve a loan or other payment from a third-party which is unlikely to ever be repaid.

Include in box 1 any disguised remuneration loans received from this employment in the 2020 to 2021 tax year, plus the remaining balance of an amount of loan charge (outstanding on 5 April 2019) if you elected to spread that loan charge liability over 3 years using the online form.

In calculating the total liable to loan charge, ignore loan repayments made on or after 17 March 2016 that were not repaid in money. Do not include an amount if you or your employer has reached full and final settlement with HMRC. Include any amount of tax on that amount which your employer has paid to HMRC on your behalf under PAYE in box 2.

If you’ve received new disguised remuneration loans in the 2020 to 2021 tax year, you should include them in box 1 of this return.

If you've received a disguised remuneration loan before 6 April 2019 from a third party in respect of your employment, please see instructions under box 8.1.

Box 2 UK tax taken off pay in box 1

If you paid tax on your employment income, put the amount in box 2. If the amount of tax deducted on your P60 has an 'R' next to it, put a minus sign in the shaded box in front of your figure.

Do not include any foreign tax in box 2.

2	UK tax taken off pay in box 1
£	- <input type="text" value="3"/> <input type="text" value="2"/> <input type="text" value="1"/> <input type="text" value="5"/> · <input type="text" value="0"/> <input type="text" value="0"/>

Example of an 'Employment' page, box 2

Box 3 Tips and other payments not on your P60

This is normally a small gift of money received for service given. For example, you may get a tip if you're a hairdresser, a taxi driver or a waiter.

Put any tips and gratuities that you did not receive from your employer in box 3.

Box 4 PAYE tax reference of your employer

You can find this on your P45 or P60. If your employer does not have a PAYE tax reference, write 'None' in box 4.

Employer PAYE reference	139/H345
Certificate by Employer/Paying Office:	

Example of an employer PAYE reference

Box 5 Your employer's name

Put your employer's name in box 5.

5	Your employer's name
A B C L T D	

Example of an 'Employment' page, box 5

Box 6 If you were a company director

Put 'X' in the box if you received income or benefits as a company director.

Box 6.1 If you ceased being a director before 6 April 2021

If you stopped being a director during the year put the date you ceased in box 6.1. If your employment continued with the same company, all income received in the year should be returned under the same PAYE tax reference number.

Box 8 If this employment income is from inside off-payroll working engagements

If you have provided your services through your own limited company, or another type of intermediary, such as:

- a partnership
- a personal service company
- an individual

to a client, who may also be known as:

- the engager
- the hirer

and had income tax and National Insurance deducted from your fee and paid to HMRC, put 'X' in box 8.

For more information on off-payroll working, go to www.gov.uk/guidance/understanding-off-payroll-working-ir35

Box 8.1 If pay from this employment includes any disguised remuneration income

If you have an outstanding balance on a disguised remuneration loan received before 6 April 2019 from a third party in respect of your employment which is liable to loan charge and elected to spread the liability, put 'X' in box 8.1.

See box 1 for further information on the calculation of loan charge.

If this employer no longer exists or is offshore, do not include the details on this page. Instead, put the amount in box 21 on page Ai 4 of SA101 'Additional information'.

i For more information on the disguised remuneration loan charge and when it should be reported in your tax return, go to www.gov.uk/government/collections/tax-avoidance-disguised-remuneration

Benefits from your employment

If your employer has 'payrolled' your benefits and expenses (this means the tax was deducted from your pay and included in your P60) do not include them in boxes 9 to 20.

If not, your employer must give you details of your benefits and expenses on a form P11D, 'Expenses and benefits'. Put the details from your P11D in boxes 9 to 20. Each box number on form P11D corresponds to the same box number in this section.

All benefits and expenses provided add to your income and can include:

- company cars and fuel
- interest-free and low interest loans
- private medical and dental insurance

i For more on benefits from your employment go to www.gov.uk/tax-company-benefits

If you do not receive a copy of your P11D by 6 July 2021, contact your employer.

Box 9 Company cars and vans

You can find this information in sections F and G on your P11D. Add up your P11D box 9 amounts and put the total in this box.

Tick if reinstated in year (see P11D Guide)	<input type="checkbox"/>			
Cash equivalent of each car	£	20,665	£	
Total cash equivalent of all cars made available in 2016 to 2017	9	£	20,665	1A
Cash equivalent of fuel for each car	£		£	

Example of box 9 on page 1 of a P11D

Vans and van fuel	9	£	15,000
Total cash equivalent of all vans made available in 2012-13			
Total cash equivalent of fuel for all vans made available in 2012-13	10	£	

Example of box 9 on page 2 of a P11D

If you use your own car or van for work (not including the journey to and from work), do not include the figures here. Put the amounts in box 12 or 17.

Box 10 Fuel for company cars and vans

You can find this information in sections F and G on your P11D. Add up your P11D box 10 amounts and put the total in this box.

i To work out your company car and fuel benefit go to www.gov.uk/calculate-tax-on-company-cars

Box 11 Private medical and dental insurance

Put the figure from section I on your P11D in box 11.

Box 12 Vouchers, credit cards and excess mileage allowance

If your employer gave you vouchers or credit cards, or paid you a mileage allowance for using your own car for work over the approved rate, put the figures in sections C and E on your P11D in box 12.

Vouchers you pay tax on include:

- gift vouchers
- vouchers or stamps for money
- season tickets
- childcare vouchers over the appropriate weekly amount – you pay tax on the excess

Credit cards include:

- cards issued by credit card companies
- charge cards
- retailers' account cards
- tokens used to get goods from machines

If your employer paid you less than the approved mileage rate, they do not include it on your P11D. You should keep records of your expenses and claim the shortfall in your payments in box 17.

Approved mileage rates for the 2020 to 2021 tax year

Cars and vans First 10,000 business miles - 45p a mile.
Business miles over 10,000 - 25p a mile.

Motorcycles 24p a mile.

Cycles 20p a mile.

i For more information about vouchers and credit cards go to:

- www.gov.uk/expenses-and-benefits-vouchers
- www.gov.uk/expenses-benefits-credit-debit-charge-cards

Box 13 Goods and other assets provided by your employer

This is usually the market value of any goods your employer gave you. Add up the amounts in sections A and L on your P11D and put the total in box 13.

i For more information about payments in kind - assets transferred go to www.gov.uk and search for 'HS213'.

Box 14 Accommodation provided by your employer

Put the figure from section D on your P11D in box 14.

i For more information about living accommodation go to www.gov.uk and search for 'HS202'.

Box 15 Other benefits (including interest-free and low interest loans)

Add together all the box 15 amounts from your P11D and put the total figure in box 15.

If you received financial support from the Test and Trace Support Payment scheme, include the amount received in box 15.

i For more information about assets provided for private use go to www.gov.uk/expenses-benefits-assets-available-to-employee

Box 16 Expenses payments received and balancing charges

Add together all the amounts in section N on your P11D and put the total in box 16.

i For more information about balancing charges go to www.gov.uk and search for 'HS252'

Employment expenses

Your PAYE tax code may be affected by information you supply in your tax return if we receive it before 1 January 2022.

If you expect any of the amounts in boxes 17 to 20 to change during the 2021 to 2022 tax year, you must tell HMRC so that we update your current PAYE tax code.

i For more information go to www.gov.uk/tax-codes/updating-tax-code

Box 17 Business travel and subsistence expenses

You can only claim for the costs you had to pay to do your job, such as:

- travel costs, including related meals and accommodation - do not include your usual commuting costs
- the costs of using your own car, motorcycle or bicycle
- business expenses, such as phone calls

If your employer paid you less than the approved mileage rate for using your own vehicle for work, keep records of your expenses and claim the shortfall in your payments in box 17.

Add together your allowable travel costs and business expenses and put the total in box 17.

Box 18 Fixed deductions for expenses

Fixed deductions are amounts of flat rate expenses that cover the costs of maintaining or replacing tools or special work clothes.

This figure may be on your P2, 'PAYE Coding Notice'. If it is, put that total amount in box 18.

Flat rate expenses allow you to claim tax relief for a standard amount (a 'flat rate') each tax year. The amount you can claim depends on your job and the industry you work in.

For more information on the amount you can claim, go to www.gov.uk/guidance/job-expenses-for-uniforms-work-clothing-and-tools

If you prefer to deduct the actual amount you spent on tools or special work clothes, leave this box blank and put the amount in box 20.

i For more information about expenses go to www.gov.uk/tax-relief-for-employees

Box 19 Professional fees and subscriptions

If you have to pay for certain fees or annual subscriptions to professional bodies to carry out your job, put the amount in box 19.

i For a list of approved professional bodies and allowable fees and subscriptions go to www.gov.uk/tax-relief-for-employees/professional-fees-and-subscriptions

Box 20 Other expenses and capital allowances

You can claim the costs of buying small items of equipment that you need to do your job (which your employer did not supply), such as electric drills and protective clothing.

You may be able to claim capital allowances for larger items, including plant and machinery and computers (but not cars or vans). Put the total amount in box 20.

i For help with working out your allowances go to www.gov.uk/business-tax/capital-allowances

More help if you need it

To get copies of any tax return forms or helpsheets, go to www.gov.uk/taxreturnforms

You can phone the Self Assessment Helpline on 0300 200 3310 for help with your tax return.

We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact our helplines for more information.

These notes are for guidance only and reflect the position at the time of writing. They do not affect the right of appeal.