



P11D Expenses and benefits 2017 to 2018

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

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.

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 | £ | |
| | 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 | £ | |
| 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 | <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 | 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"/> | | | |
| | 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 | £ <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="checkbox"/> | <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 | £ | |
| | 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 | £ | |

| | | | | |
|--|--|--|--|------------------------------------|
| 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 | £ <input type="text"/> | 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 | £ <input type="text"/> | £ <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 | £ <input type="text"/> | 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 |
| 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 |
| 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 |
| | Description of other items <input type="text"/> | £ <input type="text"/> | £ <input type="text"/> | 15 |
| | Income Tax paid but not deducted from director's remuneration | 15 | £ <input type="text"/> | 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) | £ <input type="text"/> | £ <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"/> | £ <input type="text"/> | 16 |
| | Payments for use of home telephone | £ <input type="text"/> | £ <input type="text"/> | 16 |
| | Non-qualifying relocation expenses (those not shown in sections J or M) | £ <input type="text"/> | £ <input type="text"/> | 16 |
| Description of other expenses <input type="text"/> | £ <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