

P11D Expenses and benefits 2022 to 2023

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)

D	D	M	M	Y	Y	Y	Y
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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 <input type="text"/>	£ <input type="text"/>	– £ <input type="text"/>	= <input type="text"/> £	<input type="text"/>

B	Payments made on behalf of employee	15	£	1A
	Description of payment <input type="text"/>	<input type="text"/>	£	<input type="text"/>
	Tax on notional payments made during the year not borne by employee within 90 days of 5 April 2023	<input type="text"/>	£	<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	1A
	Value of vouchers and payments made using credit cards or tokens for qualifying childcare vouchers read the P11D Guide	£ <input type="text"/>	– £ <input type="text"/>	= <input type="text"/> £	<input type="text"/>

D	Living accommodation	Cash equivalent or relevant amount	1A
	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 read P11D Guide	<input type="text"/> £	<input type="text"/>

E	Mileage allowance payments not taxed at source	Taxable amount
	Enter the mileage allowances in excess of the exempt amounts only where you've not been able to tax this under PAYE. The exemptions do not apply if using optional remuneration arrangements read P11D Guide	<input type="text"/> £

F	Cars and car fuel - if more than 2 cars were made available, enter at the same time or in succession, please give details on a separate sheet																												
	<table border="1"> <thead> <tr> <th>Car 1</th> <th>Car 2</th> </tr> </thead> <tbody> <tr> <td>Make and model <input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>Date first registered DD MM YY <input type="text"/> / <input type="text"/> / <input type="text"/></td> <td><input type="text"/> / <input type="text"/> / <input type="text"/></td> </tr> <tr> <td>Approved CO2 emissions figure for cars registered on or after 1 January 1998 <input type="text"/> g/km</td> <td><input type="text"/> g/km</td> </tr> <tr> <td>Approved zero emissions mileage. If your hybrid car's CO2 emissions figure is between 1-50 (inclusive) <input type="text"/> miles</td> <td><input type="text"/> miles</td> </tr> <tr> <td>Engine size if applicable <input type="text"/> cc</td> <td><input type="text"/> cc</td> </tr> <tr> <td>Type of fuel or power used please use the key letter shown in the P11D Guide <input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>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"/></td> <td>From <input type="text"/> / <input type="text"/> / <input type="text"/> To <input type="text"/> / <input type="text"/> / <input type="text"/></td> </tr> <tr> <td>List price of car including car and standard accessories only: if there's no list price, or if it's a classic car, employers read tax guide 480 <input type="text"/> £</td> <td><input type="text"/> £</td> </tr> <tr> <td>Accessories all non-standard accessories <input type="text"/> £</td> <td><input type="text"/> £</td> </tr> <tr> <td>Capital contributions the employee made towards the cost of car or accessories <input type="text"/> £ (maximum £5,000)</td> <td><input type="text"/> £ (maximum £5,000)</td> </tr> <tr> <td>Amount paid by employee for private use of the car <input type="text"/> £</td> <td><input type="text"/> £</td> </tr> <tr> <td>Date free fuel was withdrawn tick if reinstated in year, read P11D Guide <input type="text"/> / <input type="text"/> / <input type="text"/></td> <td><input type="text"/> / <input type="text"/> / <input type="text"/></td> </tr> <tr> <td>Cash equivalent or relevant amount for each car <input type="text"/> £</td> <td><input type="text"/> £</td> </tr> </tbody> </table>	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 CO2 emissions figure for cars registered on or after 1 January 1998 <input type="text"/> g/km	<input type="text"/> g/km	Approved zero emissions mileage. If your hybrid car's CO2 emissions figure is between 1-50 (inclusive) <input type="text"/> miles	<input type="text"/> miles	Engine size if applicable <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"/>	List price of car including car and standard accessories only: if there's no list price, or if it's a classic car, employers read tax guide 480 <input type="text"/> £	<input type="text"/> £	Accessories all non-standard accessories <input type="text"/> £	<input type="text"/> £	Capital contributions the employee made towards the cost of car or accessories <input type="text"/> £ (maximum £5,000)	<input type="text"/> £ (maximum £5,000)	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, read P11D Guide <input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>	Cash equivalent or relevant amount for each car <input type="text"/> £	<input type="text"/> £
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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 2022 to 2023	<input type="text"/> £	<input type="text"/>
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Cash equivalent or amount foregone on fuel for each car	<input type="text"/> £	<input type="text"/>
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Total cash equivalent or amount foregone on fuel for all cars made available in 2022 to 2023	<input type="text"/> £	<input type="text"/>
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G	Vans and van fuel					
	Total cash equivalent or amount foregone for all vans made available in 2022 to 2023		9	£		1A

	Total cash equivalent or amount foregone on fuel for all vans made available in 2022 to 2023		10	£		1A
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H Interest-free and low interest loans
 If the total amount outstanding on all loans does not exceed £10,000 at any time in the year, there's no need to complete this section unless the loan is provided under an optional remuneration arrangement when the threshold does not apply

	Loan 1	Loan 2
Number of joint borrowers if applicable	<input type="text"/>	<input type="text"/>
Amount outstanding at 5 April 2022 or at date loan was made if later	£ <input type="text"/>	£ <input type="text"/>
Amount outstanding at 5 April 2023 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 2022 to 2023 enter 'NIL' if none was paid	£ <input type="text"/>	£ <input type="text"/>
Date loan was made in 2022 to 2023 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 2022 to 2023 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"/>	15 £ <input type="text"/>

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"/>

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
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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"/>

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"/>

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"/>
	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			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, read 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 phone	£ <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 2023 to: P11D and P11D(b), HM Revenue and Customs, BX9 1WE