



Note to employer

You do not have to use this form but you may find it a useful way to calculate the cash equivalent if you provided relocation expenses payments and benefits for a director or an employee during the year 2023 to 2024 (that is 6 April 2023 to 5 April 2024).

Read the 'P11D Guide' before you complete this form.

If you use this form you must also fill in form 'P11D'. You must also complete form 'P11D(b) Return of Class 1A National Insurance contributions due', if you use this Working Sheet to fill in form P11D.

'CWG5 (2024) Class 1A National Insurance contributions on benefits in kind' gives more information.

We advise you to keep a copy of each completed Working Sheet as it could help you to deal with enquiries. You do not have to give a copy of the Working Sheet to the director or employee. Do not send a copy to HM Revenue and Customs.

The term employee is used to cover both directors and employees throughout the rest of this form.

Payroll your relocation expense payments and benefits in future tax years to avoid completing P11Ds. For more information, go to www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll

Employer details

Employer name

Employer PAYE reference

Employee details

Employee name

Works number or department

National Insurance number

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1 Qualifying expenses payments

Include in box 4 below any items from last year (2022 to 2023) that were incurred in connection with this relocation where you did not give details on the P11D (for 2022 to 2023) because they were below the exemption limit.

Enter the gross amount of all qualifying expenses payments **A** £

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) = **B** £

Enter the cost of qualifying living accommodation provided **C** £

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

2 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 2022 to 2023.

Exempt amount for 2023 to 2024 **3** £

Minus amount of qualifying expenses and benefits incurred in 2022 to 2023 **4** £

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

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

Total of expenses and benefits (D minus E) = **F** £

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 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