

# P11D Expenses and benefits 2019 to 2020

### Note to employer

Fill in this return for a director or employee for the year to 5 April 2020. Send all your P11Ds and one P11D(b) by 6 July 2020 to the address on the back of this form. If you registered online for payroll before 6 April 2019, do not include payroll benefits on the P11D. For more information, go to [www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll](http://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 2019 to 2020 tax return if you get one. The box numberings on this form are the same as on the 'Employment' page of the tax return.

**Make sure your entries are clear on both sides of the form.**

Employer name

Employer PAYE reference

Employee name

 Surname

 First name(s)

Date of birth in figures (if known)

|   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|
| D | D | M | M | Y | Y | Y | Y |
|---|---|---|---|---|---|---|---|

If a director tick here

Works number/department

National Insurance number

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

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**

|          |   |                                      |   |                                    |      |
|----------|---|--------------------------------------|---|------------------------------------|------|
| <b>A</b> | <b>Assets transferred (cars, property, goods or other assets)</b> | Cost/market value or amount foregone | Amount made good or from which tax deducted | Cash equivalent or relevant amount |      |
|          | Description of asset  | £                                    | £   | 13                                 | £ 1A |

|          |  |  |  |    |   |
|----------|--|--|--|----|---|
| <b>B</b> | <b>Payments made on behalf of employee</b>   |  |  |    |   |
|          | Description of payment   |  |  | 15 | £ |
|          | Tax on notional payments made during the year not borne by employee within 90 days of 5 April 2020 |  |  | 15 | £ |

|          |  |                                 |   |                                    |   |
|----------|--|---------------------------------|---|------------------------------------|---|
| <b>C</b> | <b>Vouchers and credit cards</b>   | 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 read the P11D Guide | £                               | £   | 12                                 | £ |

|          |  |  |  |                                    |      |
|----------|--|--|--|------------------------------------|------|
| <b>D</b> | <b>Living accommodation</b>  |  |  | 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 read P11D Guide |  |  | 14                                 | £ 1A |

|          |  |  |  |                |   |
|----------|--|--|--|----------------|---|
| <b>E</b> | <b>Mileage allowance payments not taxed at source</b>  |  |  | 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 |  |  | 12             | £ |

|          |  |                 |                 |  |  |
|----------|--|-----------------|-----------------|--|--|
| <b>F</b> | <b>Cars and car fuel</b> - if more than 2 cars were made available, either at the same time or in succession, please give details on a separate sheet                    |                 |                 |  |  |
|          |  | <b>Car 1</b>    | <b>Car 2</b>    |  |  |
|          | Make and model   |                 |                 |  |  |
|          | Date first registered DD MM YY   | / /             | / /             |  |  |
|          | Approved CO <sub>2</sub> emissions figure for cars registered on or after 1 January 1998 tick box if the car does not have an approved CO <sub>2</sub> figure            | g/km            | g/km            |  |  |
|          | Engine size  | cc              | cc              |  |  |
|          | Type of fuel or power used please use the key letter shown in the P11D Guide   |                 |                 |  |  |
|          | Dates car was available DD MM YY do not complete the 'From' box if the car was available on 5 April 2019 or the 'To' box if it continued to be available on 6 April 2020 | From / / To / / | From / / To / / |  |  |
|          | 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                          | £               | £               |  |  |
|          | Accessories all non-standard accessories, read P11D Guide  | £               | £               |  |  |
|          | Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories  | £               | £               |  |  |
|          | Amount paid by employee for private use of the car   | £               | £               |  |  |
|          | Date free fuel was withdrawn tick if reinstated in year, read P11D Guide   | / /             | / /             |  |  |
|          | Cash equivalent or relevant amount for each car  | £               | £               |  |  |

|  |          |          |           |
|--|----------|----------|-----------|
| <b>Total cash equivalent or relevant amount of all cars made available in 2019 to 2020</b> | <b>9</b> | <b>£</b> | <b>1A</b> |
|--|----------|----------|-----------|

|   |   |   |  |
|---|---|---|--|
| Cash equivalent or amount foregone on fuel for each car | £ | £ |  |
|---|---|---|--|

|   |           |          |           |
|---|-----------|----------|-----------|
| <b>Total cash equivalent or amount foregone on fuel for all cars made available in 2019 to 2020</b> | <b>10</b> | <b>£</b> | <b>1A</b> |
|---|-----------|----------|-----------|

|          |                          |  |    |   |    |
|----------|--------------------------|--|----|---|----|
| <b>G</b> | <b>Vans and van fuel</b> | Total cash equivalent or amount foregone for all vans made available in 2019 to 2020         | 9  | £ | 1A |
|          |                          | Total cash equivalent or amount foregone on fuel for all vans made available in 2019 to 2020 | 10 | £ | 1A |

|          |   |   |                        |   |    |
|----------|---|---|------------------------|---|----|
| <b>H</b> | <b>Interest-free and low interest loans</b>   | 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 |                        |   |    |
|          |   | <b>Loan 1</b>   |                        | <b>Loan 2</b>                               |    |
|          | Number of joint borrowers if applicable   | <input type="text"/>  |                        | <input type="text"/>                        |    |
|          | Amount outstanding at 5 April 2019 or at date loan was made if later                          | £ <input type="text"/>  |                        | £ <input type="text"/>                      |    |
|          | Amount outstanding at 5 April 2020 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 2019 to 2020<br>enter 'NIL' if none was paid | £ <input type="text"/>  |                        | £ <input type="text"/>                      |    |
|          | Date loan was made in 2019 to 2020 if applicable  | <input type="text"/> / <input type="text"/>   |                        | <input type="text"/> / <input type="text"/> |    |
|          | Date loan was discharged in 2019 to 2020 if applicable  | <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  | 15 |
|          |   |   | £ <input type="text"/> |   | 1A |

|          |   |                                |   |                                    |
|----------|---|--------------------------------|---|------------------------------------|
| <b>I</b> | <b>Private medical treatment or insurance</b> | 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"/>        |

|          |  |   |                        |    |  |
|----------|--|---|------------------------|----|--|
| <b>J</b> | <b>Qualifying relocation expenses payments and benefits</b>                                  | 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 |  |

|          |                                   |                                |   |                                    |
|----------|-----------------------------------|--------------------------------|---|------------------------------------|
| <b>K</b> | <b>Services supplied</b>          | 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"/>        |

|          |   |  |   |                                    |
|----------|---|--|---|------------------------------------|
| <b>L</b> | <b>Assets placed at the employee's disposal</b> | 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"/>        |

|          |  |                                |   |                                    |
|----------|--|--------------------------------|---|------------------------------------|
| <b>M</b> | <b>Other items (including subscriptions and professional fees)</b> | 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"/>          |

|          |   |   |   |                                    |
|----------|---|---|---|------------------------------------|
| <b>N</b> | <b>Expenses payments made on behalf of the employee</b>   | 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 telephone  | £ <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 2020 to:  
P11D Support Team, BP2302, HM Revenue and Customs, Department 1250, Newcastle upon Tyne, NE98 1ZZ