

Box 1.1 Payrolled benefits included in box 1 which affect your student loan repayments

Payrolled benefits in kind (BIKs) that are subject to Class 1A NICs should not be included in the calculation of student loan repayments. If you are repaying a student or postgraduate loan and your employer has payrolled your BIKs (this means the tax was deducted from your pay and included in your P60 or P45). Put the amount of payrolled BIKs that are subject only to Class 1A NICs in this box. Your employer will be able to supply this amount if you are not sure.

Employer benefits included in payrolled BIKs that are subject to Class 1A NICs are:

- company cars and vans
- fuel for company cars and vans
- private medical and dental insurance
- goods and other assets provided by your employer

i For more information about 'Student loans and BIK, go to www.gov.uk/guidance/tell-hmrc-about-a-student-loan-in-your-tax-return

Box 2 Tax taken off box 1

Put the amount of tax you paid on your income in box 2.

Benefits from your office

If you received any benefits or non-exempt expenses from your office, you'll need to include them on your 'Parliament' pages. IPSA will give you details on form P11D, 'Expenses and benefits'. If you do not receive a copy of your P11D by 6 July 2026, contact IPSA.

If IPSA 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 3 to 9.

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 3 to 9.

Do not include any item covered by the exemption for paid or reimbursed expenses. These do not appear on your P11D and you should not include them in boxes 3 to 9.

Box 3 Travel, travel warrants and vouchers

If you had the use of credit cards or received travel warrants for non-business travel, use the figure on your P11D and put the total in box 3. If the figure on your P11D includes some business travel, you can claim this cost in box 10.

Box 4 Accommodation, excluding Accommodation Expenses

If your living accommodation is taxable, use the figure on your P11D and put it in box 4. Do not include any Accommodation Expenses paid by IPSA as you do not pay tax on these.

Box 5 Office Costs Expenditure

If IPSA paid for or reimbursed you for any office expenses, add up the amounts and put the total in box 5. This can include:

- office rent, including business rates
- heating, lighting, phone calls and stationery
- hiring of halls for meetings or surgeries

You can claim these expenses in boxes 10 to 13.

Do not include:

- capital items such as office equipment – these go in box 13
- wages for temporary staff – these go in box 11
- wages for secretaries or research assistants paid by IPSA – an exemption is in place for these

Box 6 Contingency payment

Put in box 6 the total amount IPSA reimbursed you for:

- temporary staff wages, such as cover for sick leave
- the cost of staff you hire and pay directly, including pooled staff
- the cost of staff redundancies or office moves

Box 7 Financial Assistance Fund and other cash reimbursements

Put in box 7 the amount IPSA reimbursed you for:

- vehicle hire or taxi fares
- other costs that you've not put elsewhere on the 'Parliament' pages

If you're an Opposition Spokesperson, you should also include any amount you received from the Financial Assistance Fund for hiring someone to help you with secretarial or research work.

You can claim these expenses in boxes 10 to 13.

Box 8 All other benefits

Put in box 8 the total amount on your P11D that you've not put elsewhere on your 'Parliament' pages. This can include:

- aggregated loans with a balance of more than £10,000
- car or fuel
- home phones

Box 9 Balancing charges

If you sell or no longer use an item for work that you claimed capital allowances for, you may have to pay a balancing charge.

i For more information on capital allowances and balancing charges, go to www.gov.uk/business-tax/capital-allowances

Office expenses paid out by you

You can only claim for the costs you had and needed to pay out to do your job.

Not all the costs you can claim from IPSA may qualify for tax relief. For more information on claiming tax relief contact our helplines on 03000 581 587 or 03000 581 589.

Do not include any item covered by the exemption for paid or reimbursed expenses in boxes 10 to 13.

Box 10 Travel warrants

If the figure you put in box 3 included some business travel, you need to work out the cost of your business travel and put the amount in box 10.

Example

John used his credit card from IPSA to buy train tickets worth £520. John's employer shows this on his P11D. However, this includes £120 that John spent on business travel.

John must show the cost of his business and personal travel separately in his 'Parliament' pages.

John puts £520 in box 3 for his non-business travel and £120 in box 10 for the cost of his business travel.

Box 11 Secretarial, clerical and research assistance

You can claim the cost of employing someone to help with your paperwork. Put in box 11 the total staff wages:

- you paid directly from your own funds
- you received from the Financial Assistance Fund
- IPSA reimbursed you for contingency payments that you included in box 6

Do not include the cost of wages that IPSA paid directly to your staff.

Box 12 Office expenses

You can claim the cost of the day-to-day running of your office in box 12. This includes heating, lighting, phone and stationery costs, and may be the same figure you put in box 5.

You cannot claim expenses if you claimed Personal Additional Accommodation Expenditure or Accommodation Expenses for the same property.

Box 13 Other expenses and capital allowances

You can only claim for items that any MP would need to do your job.

In box 13, you can claim the cost of any other expenses you've not put elsewhere on your 'Parliament' pages.

You can also claim capital allowances for the cost of buying and improving equipment you need to do your job, such as desks and filing cabinets. The type of capital allowance and amount you can claim will depend on the cost and other circumstances.

You cannot claim capital allowances for:

- IT equipment provided under the House arrangements
- items you buy for or to use in your own home
- the cost of buying a car

i For more information about capital allowances, including the Annual Investment Allowance (AIA), go to www.gov.uk/capital-allowances

Please note you cannot claim the AIA for gifts, but you may be able to claim writing down allowance instead.

If you use the equipment for both business and private use, you need to reduce your claim by the private use amount.

Example 1

Sanjay sets up an office at home, spending £5,000 on IT equipment. IPSA does not reimburse Sanjay for this cost. He uses the equipment 70% for work and 30% for personal use. He chooses to claim the Annual Investment Allowance (AIA). He must reduce the amount claimed by the amount of his personal use - 30%.

Sanjay can claim AIA of £3,500 (£5,000 less 30% private use).

Sanjay would also have to reduce the amount of AIA he could claim if his time in office was less than 12 months.

Example 2

Jennifer becomes an MP on 11 May 2025 and spends £20,000 on equipment for her office. IPSA does not reimburse this cost. She also uses a laptop that was a gift to her. It was worth £500 on 11 May.

Jennifer can claim £20,000 AIA. She cannot claim AIA on the value of the gift, but she can claim WDA.

Maximum WDA she can claim

The WDA is reduced by 330/365 as Jennifer was not an MP for a full year

$$18\% \times 330/365 = 16.28\%$$

$$£500 \times 16.28\% = £82$$

Jennifer can claim WDA of £82. She carries forward the £418 (£500 less £82) that remains in the pool to next year.

Jennifer claims capital allowances of £20,082 (£20,000 AIA plus £82 WDA) in box 13.

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.

i For more information on capital allowances and balancing charges, go to www.gov.uk/business-tax/capital-allowances

Any other information

Box 14

Please put any additional information in this box, for example the reason you used provisional amounts and the date you'll give us your final figures.

More help if you need it

If you're unable to go online:

- phone our helpline in Public Department 1 (PD1) on 03000 581 587 or 03000 581 589 for help with your tax return
- phone PD1 on the helpline above for paper copies of forms or guidance notes

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