

# Forms P11D –Commonly Provided Benefits

## Year ended 5 April 2021

1. Has the employer transferred ownership of any assets to any employee during the year? (examples are cars, property, furniture, etc). If yes, please provide details.
2. Has the employer provided any employee with the use of assets, goods or vouchers (including any mobile phones where the contract is not in the employer's name)?
3. Does any employee use the employer's credit card? If yes, and if any private expenditure was incurred on the credit card which was not repaid, please provide details.
4. Has any employee been provided with living accommodation during the tax year? If yes, please provide details.
5. Has any employee been provided with a company car which they are permitted to use for private journeys as well as business?

If yes and the car is new for the tax year to 5 April 2021, please provide the following details:

- + The car make and model;
  - + The date the car was first registered;
  - + The date(s) of any vehicle change(s);
  - + The CO2 g/km emissions data (available from the manufacturer);
  - + If the car is a hybrid, the "electricity only" range of the car e.g. the miles the car can be driven using only electric charge;
  - + The manufacturer's list price when first registered. (Please note this is not the purchase price – you can obtain list prices from the manufacturer);
  - + The price of optional extras added when the car was first made available;
  - + The price of accessories added after the car was first available to and used by the employee;
  - + The amount contributed by the employee towards the car (if applicable);
  - + Whether fuel for the car is provided by the employer for private journeys;
  - + Whether the employee was required to, and did, make good the cost of all fuel for private motoring e.g. travel between home and place of work;
  - + The type of fuel used, i.e. petrol or diesel;
  - + Whether the costs of charging an electric car are provided by the employer for private journeys;
  - + If provided, are electric charging facilities provided by the employer on site.
6. Has any employee been permitted to use a company van for private journeys as well as business? If yes, please provide details of the cost, year of registration and make and model of the van. Please also confirm if fuel has been provided to the employee for private journeys.
  7. Has any employee received mileage payments or allowances in respect of business journeys (whether in a private or company car)? If yes, please provide details of the rates paid per mile and the amount received by the employee.

8. Has any employee received a loan at any point during the year to 5 April 2021? If yes, please provide an analysis of all debits and credits.
9. Has any employee (and their family/dependants) been provided with private medical insurance? If yes, please provide details of the provider and the costs borne by the employer in the tax year to 5 April 2021.
10. Has any employee enjoyed membership of any sports or recreational facility at the employer's expense? If yes, please provide details.
11. Has any employee undertaken an employer-assisted relocation in the year to 5 April 2021? If yes, please provide details of all expenses paid by or reimbursed by the employer.
12. Has any employee been provided with share related benefits? If yes, please provide details.
13. Has the employer paid any personal subscription on behalf of any employee other than to professional bodies? If yes, please provide details.
14. Has any employee received travel, subsistence, accommodation or other expenses with respect to non-business activities? If yes, please provide details.
15. Has the employer provided a "Working from home" (WFH) allowance or paid for any part of this employee's home telephone or internet expenses? If yes, please provide details of rental and call charges.
16. Have any staff entertaining costs arisen in the tax year which exceed the £150 per head exemption? Please note that the exemption only applies to annual events such as Christmas parties, summer BBQs etc and not casual staff entertaining.
17. Have any other benefits been provided to employees that are more than the trivial benefit exemption of £50? If yes, please provide details.
18. Does the employer pay for any childcare for any employee which is not under a recognised tax-exempt childcare arrangement? If yes, please provide details.

If any of the above benefits have been provided via a salary sacrifice arrangement, please also provide details.

### **Reimbursement of Expenses**

Reimbursed business expenditure is not returned on P11D forms but employers must ensure they have robust systems for recording expenses claims and a subsequent tax deduction is available for these expenses. If you require any advice in this regard, please let us know.

### **PAYE Settlement Agreement (PSA)**

A PSA is an arrangement with HM Revenue & Customs whereby the employer agrees to bear the tax and National Insurance liability on certain benefits in kind on the employees' behalf. Examples of this are gift vouchers and staff entertainment. If you are considering using such an arrangement, please let us know.

