

P11D Expenses and benefits

Please ensure your entries are clear on both sides of the form.

Note to employer

Complete this return for a director, or an employee who earned at a rate of £8,500 a year or more during the year to 5 April 2022. Send the completed form to your HM Revenue and Customs office by 6 July 2022.

Note to employee

Your employer has filled in this form, keep it in a safe place. You will need it to complete your 2022 - 23 Tax Return if you get one. The box numberings on this P11D are the same as on the Employment Page of the Tax Return, for example, 13.

Employer name

Demo Company

Employer PAYE reference

999 / P999

Employee name

Employee

MonthlyPaid MiddleName

Date of birth in figures (if known)

01/01/1970

If a director tick here ☐

Works number / department

1

National Insurance number

AB123456C

Gender **M** – Male **F** – Female

F

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown

1A

A Assets transferred (cars, property, goods or other assets)

Description of asset	Cost/Market value	Amount made good or from which tax deducted	Cash equivalent
	£ 0.00	£ 0.00	13 £ 0.00 1A

B Payments made on behalf of employee

Description of payment	
	15 £ 0.00
Tax on notional payments not borne by employee within 90 days of receipt of each notional payment	
	15 £ 0.00

C Vouchers or credit cards

Value of vouchers and payments made using credit cards or tokens	Gross amount	Amount made good or from which tax deducted	Cash equivalent
	£ 0.00	£ 0.00	12 £ 0.00

(for qualifying childcare vouchers the excess over £55 a

D Living Accommodation

Cash equivalent of accommodation provided for employee, or his/her family or household	
	14 £ 0.00 1A

E Mileage allowance and passenger payments

Amount of car and mileage allowances paid to employee for business travel in employee's own vehicle, and passenger payments, in excess of maximum exempt amounts	Taxable amount
	12 £ 0.00

(See P11D Guide for 2025 - 26 exempt rates)

F Cars and car fuel If more than two cars were made available, either at the same time or in succession, please give details on a separate sheet

Make and Model	Car 1		
Date first registered			
Approved CO2 emissions figure for cars registered on or after 1 January 1998			See P11D Guide for details of cars that have no approved CO2 figure
Tick box if the car does not have an approved CO2 figure	0 g/km	☐	
Engine size	cc		
Type of fuel or power used			
Please use the key letter shown in the P11D Guide			
Dates car was available	From		to
Do not complete the 'From' box if the car was available on 5 April 2021			
'To' box if it continued to be available on 6 April 2020			
List price of car	£	0.00	
Including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480			
Accessories All non-standard accessories, see P11D Guide	£	0.00	
Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£	0.00	
Amount paid by the employee for private use of the car	£	0.00	
Date free fuel was withdrawn			
Tick if reinstated in year (see P11D Guide)			
Cash equivalent of each car	£	0.00	
Total cash equivalent of all cars available in 2025 - 26		9 £ 0.00 1A	
Cash equivalent of fuel for each car	£	0.00	
Total cash equivalent of fuel for all cars available in 2025- 26		10 £ 0.00 1A	

G Vans and van fuel	
Total cash equivalent of all vans made available in 2025 - 26	9 £ 16.27 1A
Total cash equivalent of fuel for all vans made available in 2025 - 26	10 £ 2.71 1A

H Interest-free and low interest loans
If the total amount outstanding on all loans does not exceed £5,000 at any time in the year, there is no need to complete this section.

Number of joint borrowers (if applicable)	Loan 1	
		0
Amount outstanding at 5 April 2025 or at date loan was made if later	£	0.00
Amount outstanding at 5 April 2025 or at date loan was discharged if earlier	£	0.00
Maximum amount outstanding at any time in the year	£	0.00
Total amount of interest paid by the borrower in 2025 - 26 - enter "NIL" if none was paid	£	0.00
Date loan was made in 2025- 26 if applicable		
Date loan was discharged in 2025- 26 if applicable		
Cash equivalent of loans after deducting any interest paid by the borrower	15 £ 0.00 1A	

I Private medical treatment or insurance	
	Cost to you
Private medical treatment or insurance	£ 0.00
	Amount made good or from which tax deducted
	£ 0.00
	Cash equivalent
	11 £ 0.00 1A

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 £ 0.00 1A

K Services supplied

	Cost to you		Amount made good or from which tax deducted		Cash equivalent	
Services supplied to the employee	£ 0.00	-	£ 0.00	=	15 £ 0.00	1A

L Assets placed at the employee's disposal

Description of asset	Annual value plus expenses incurred		Amount made good or from which tax deducted		Cash equivalent	
	£ 0.00	-	£ 0.00	=	13 £ 0.00	1A

M Other items (including subscriptions and professional fees)

Description of other items	Cost to you		Amount made good or from which tax deducted		Cash equivalent	
	£ 0.00	-	£ 0.00	=	15 £ 0.00	1A
Description of other items	£ 0.00	-	£ 0.00	=	15 £ 0.00	
					Tax paid	

Income tax paid but not deducted from director's remuneration

15 £ 0.00

N Expenses payments made to, or on behalf of, the employee

Travelling and subsistence (except mileage allowance payments for employee's own car - see section E)

Cost to you		Amount made good or from which tax deducted		Taxable payment	
£ 0.00	-	£ 0.00	=	16 £ 0.00	

Entertainment (trading organisations read P11D Guide and then enter a tick or a cross as appropriate here)

☐	£ 0.00	-	£ 0.00	=	16 £ 0.00
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General expenses allowance for business travel

£ 0.00	-	£ 0.00	=	16 £ 0.00
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Payments for use of home telephone

£ 0.00	-	£ 0.00	=	16 £ 0.00
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Non-qualifying relocation expenses

(those not shown in sections J or M)

£ 0.00	-	£ 0.00	=	16 £ 0.00
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Description of other expenses

	£ 0.00	-	£ 0.00	=	16 £ 0.00
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