

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

Employer name

Demo Company

Employer PAYE reference

999/P999

Employee name

Redford

Robert

Works number / department

3

National Insurance number

Date of birth in figures (if known)

20/05/1970

Gender **M – Male F – Female**

M

**Note to employer**

Complete this return if you made expenses payments or provided benefits to an employee but you have not completed a form P11D, because he or she earned at a rate of less than £8,500 per year, during the year to 5 April 2019.

You do not need to include the information shown on this form in any return on form P11D(b). Send the completed form to your HM Revenue and Customs (HMRC) office by 6 July 2018.

**Note to employee**

Your employer has filled in this form, keep it in a safe place. You will need to complete your 2018-19 Tax Return if you get one.

The box numbers on this P9D match the numbers on the Employment Page of the Tax Return. Include the total figures in the corresponding box in the Tax Return.

**A(1) Expenses Payments**

If the employee paid expenses solely and necessarily in the performance of his or her duties and/or business travelling expenses and you repaid the amount of those expenses, you do not need to include them here. Total all other expenses payments including:

- payments that included Value Added Tax (VAT), even if the VAT was later recovered from HMRC
- round sum allowances
- all relocation expenses payments and benefits (see note below).

**Some relocation expenses** qualify for relief (see booklet 480). The maximum amount that can be paid for any one move is £8,000.

You should total all the qualifying payments made for each move including:

- any payments made in 2008-09, **and**
- any benefits provided under the relocation package in 2009-10 or 2008-09.

The excess over £8,000 of any qualifying expenses payments and benefits for each move, should be included in the total expenses payments figure entered below.

If the above amounts total £25 or less they do not need to be included.

|   |           |   |      |
|---|-----------|---|------|
| If more than £25 enter the total amount | <b>16</b> | £ | 0.00 |
|---|-----------|---|------|

**A(2) Any other payments or benefits**

Include here:

- payments made to the employee and not included on the Employer's Annual Return for 2018-19
- payments made on the employees behalf
- gifts in kind - enter the second-hand value of any goods provided, that is, the price at which the employee could sell the items as soon as he or she got them
- any other payments or benefits which could be turned into money not included elsewhere.

|   |           |   |      |
|---|-----------|---|------|
| Employees own National Insurance contributions paid by you  | <b>15</b> | £ | 0.00 |
| Employees personal phone bills paid by you  | <b>15</b> | £ | 0.00 |
| Gifts in kind   | <b>15</b> | £ | 0.00 |
| Anything bought for, or paid to, the employee other than at market value                                | <b>15</b> | £ | 0.00 |
| Any payment or benefit not included elsewhere enter the value here and give details in the box overleaf | <b>15</b> | £ | 0.00 |

## B Vouchers and credit cards

Enter the expense of providing the vouchers, and the goods and services for which they can be exchanged.  
(For qualifying childcare vouchers the excess over £55 per week.)  
Exclude the value of any vouchers, such as cash vouchers, which have been taxed already under PAYE.

|  |    |   |      |
|--|----|---|------|
| Travel and transport vouchers, including season tickets  | 12 | £ | 0.00 |
| Gift vouchers, including National Savings Certificates and Premium Bonds   | 12 | £ | 0.00 |
| Meal vouchers - <i>as requested in Paragraph 136 of booklet CWG2 'Employer's Further Guide to PAYE and NICs'</i>   | 12 | £ | 0.00 |
| Any other vouchers exchangeable for goods and services   | 12 | £ | 0.00 |
| Credit cards provided for the employee and his or her family - <i>enter the total amount of expenses met by credit cards provided by you for the employee to use unless you have already entered these expenses under one of the above headings.</i> | 12 | £ | 0.00 |

## C Accommodation

Give the cash equivalent of accommodation provided for the employee and/or his or her family. Deduct any amounts paid by the employee towards the cost of providing the accommodation - for example, rent.  
If the employee is provided with living accommodation give details of the rateable value. This is the gross value that applied before Community Charge was introduced. If the property does not have a gross value, enter 'No rateable value established' and give your estimate of what the gross value would have been if rates had continued. If the property is rented, add to the amount of rent and insurance payable by you any amount attributed to the period in respect of a lease premium. *See booklet 480* for how to calculate this amount. If the cost of the property, including

Enter property address

|          |
|----------|
|          |
|          |
|          |
|          |
| Postcode |

Enter rateable value of property

£ 0.00

Enter rent and insurance paid by you

£ 0.00

Enter the cash equivalent of the accommodation provided to the employee. This will be:

- the greater of the two figures entered above, **or**
- if there is additional yearly rent, you **must** enter the cash equivalent you have calculated **instead**.

14 £ 0.00

*Where necessary use this box to describe the benefits mentioned above and overleaf*