

**Return of Class 1A National Insurance contributions due
Return of expenses and benefits - Employer's declaration
Year ended 5 April 2018**

Employer's PAYE

Account's Office

Employer's name and address

Please return this form to the address shown below

Network House
Arundel Road
Uxbridge Industrial Estate
Uxbridge
UB8 2RR
United Kingdom

**If this form has not been issued automatically it may not show all your details. If this is so, please fill in the top of the form before you send it to your Inland Revenue office.
Please read the notes overleaf before completing the return.
Do not declare any amounts already reported under the Taxed Award Scheme arrangements.**

1 Class 1A National Insurance contributions (NICs) due

Enter the total benefits liable to Class 1A NICs from P11D (This is the total of the brown Class 1A NICs boxes on forms P11D. There is a quick guide on page 5 of CWG5 if you are not sure)

A	£	7,336.16	1A
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If you need to adjust the figures entered in box A, do not complete

Multiply by Class 1A NICs rate

B	12.8%
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Class 1A NICs payable 19 July 2018

box A x rate in box B			
C	£	939.03	1A

2 Employer's declaration

Tick the relevant box(es) and fill in the appropriate details

No expenses payments or benefits of the type to be returned on form P11D have been or will be provided for the year ended 5 April 2018. For this reason no forms P11D are attached.

I confirm that all details of expenses payments and benefits that have to be returned on forms P11D for the year ended 5 April 2018 are enclosed with this declaration. I declare that the details on these forms are fully and truly stated to the best of my knowledge and belief

Forms P11D for the year ended 5 April 2018 were sent to Inland Revenue office on

I confirm that the details of expenses payments and benefits that have to be returned on forms P11D have been sent to the Inland Revenue office.

I declare that all the details on this form are fully and truly stated to the best of my knowledge and belief.

Signature of employer **Date**

The declaration should be signed by the employer or any person authorised to do so.

Capacity in which signed

Please remember to

- . send the completed P11Ds and this form P11D(b) to reach your Inland Revenue office by 6 July 2017
- . give each employee or director a copy of their P11D information by 6 July 2017
- . pay the Class 1A NICs shown on this return to the Accounts Office by 19 July 2017 using the special payslip. Interest is chargeable on amounts paid late.

3 Notes for employer

You should complete and sign this form, and **send it on time to reach your Inland Revenue office by 6 July 2017**. If your return is not received by 19 July 2017, penalties will be charged automatically. You may also be penalised or prosecuted if you make false statements.

Please note if you have already indicated on form P35 that no P11D(b) is due, there is no need to send this form.

Class 1A National Insurance contributions (NICs) due

Employers pay Class 1A NICs on benefits which have to be returned on forms P11D except where Class 1 NICs or Class 1B NICs are due. To help you identify the benefits where Class 1A NICs are due the boxes on the form P11D are brown and are marked 1A. Read the guidance in form P11d(Guide) and booklet CWGS before completing the forms P11D and this return.

Forms P11D

As an employer you must complete a return of expenses payments and benefits, form P11D, for each employee paid at a rate of £8,500 a year or more and for each director if:

- . you have provided them with expenses or benefits which are not covered by a dispensation or PAYE Settlement Agreement
- . you have arranged for expenses or benefits to be provided by a third party.

Send this declaration with the completed form P11D to your Inland Revenue office. If you choose to send the forms P11D in batches, send the declaration with the final batch.

References in this return to forms 'P11D' and Inland Revenue office should be read as including the return of expenses payments and benefits by magnetic media to Shipley Data Centre.

4 Adjustments to Class 1A NICs

Complete this section if you need to adjust the total benefits shown as liable to Class 1A NICs. Paragraph 18 of CWG5 explains circumstances in which you may need to make adjustments.

Enter the total benefits liable to Class 1A NICs from Section 1, box A overleaf.

A	£	1A
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Enter any adjustments to the figures in box A

- . Add any amounts not included in box A on which Class 1A NICs are due

Amount to be added

Brief description

B	£	1A
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- . Deduct any amounts included in box A on which Class 1A NICs are not due

Amount to be deducted

Brief description

C	£
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Total of benefits on which Class 1A NICs are due

box A + box B minus box C		
D	£	1A

Multiply by Class 1A NICs rate

E	12.8%
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Class 1A NICs payable 19 July 2017

box D x box E		
F	£	1A