HM Revenue & Customs

P11D Expenses and benefits 2020 to 2021

Make sure your entries are clear on both sides of the form.

Note to employer
Fill in this return for a director or employee for the year to 5 April 2021. Send all your P11Ds and one P11D(b) by 6 July 2021 to the address on the back of this form. If you registered online for payrolling before 6 April 2020, do not include payrolled benefits on the P11D. For more information, go to www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll

Note to employee
Keep this form in a safe place. You'll need it to complete your 2020 to 2021 tax return if you get one. The box numberings on this form are the same as on the 'Employment' page of the tax return.

Employer name

Employer PAYE reference

Employee name

Surname

First name(s)

If a director tick here ☐

Date of birth in figures (if known) D D M M Y Y Y Y

Works number/department

National Insurance number

Gender M – Male F – Female ☐

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

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

Description of asset

Cost/market value or amount foregone £ – Amount made good or from which tax deducted £ = Cash equivalent or relevant amount **13** £ 1A

B Payments made on behalf of employee

Description of payment **15** £

Tax on notional payments made during the year not borne by employee within 90 days of 5 April 2021 **15** £

C Vouchers and credit cards

Value of vouchers and payments made using credit cards or tokens for qualifying childcare vouchers read the P11D Guide

Gross amount or amount foregone £ – Amount made good or from which tax deducted £ = Cash equivalent or relevant amount **12** £

D Living accommodation

Cash equivalent or relevant amount of accommodation provided for employee, or his/her family or household. Exemptions do not apply if using optional remuneration arrangements read P11D Guide

Cash equivalent or relevant amount **14** £ 1A

E Mileage allowance payments not taxed at source

Enter the mileage allowances in excess of the exempt amounts only where you've not been able to tax this under PAYE. The exemptions do not apply if using optional remuneration arrangements read P11D Guide

Taxable amount **12** £

F Cars and car fuel - if more than 2 cars were made available, either at the same time or in succession, please give details on a separate sheet

	Car 1	Car 2
Make and model		
Date first registered DD MM YY	/ /	/ /
Approved CO_2 emissions figure for cars registered on or after 1 January 1998 tick box if the car does not have an approved CO_2 figure	g/km ☐ Read P11D Guide for details of cars that have no approved CO_2 figure	g/km ☐ Read P11D Guide for details of cars that have no approved CO_2 figure
Approved zero emissions mileage. If your hybrid car's CO_2 emissions figure is between 1-50 (inclusive)	miles ☐	miles ☐
Engine size	cc	cc
Type of fuel or power used please use the key letter shown in the P11D Guide		
Dates car was available DD MM YY	From / / To / /	From / / To / /
List price of car including car and standard accessories only: if there's no list price, or if it's a classic car, employers read tax guide 480	£	£
Accessories all non-standard accessories	£ Read P11D Guide	£ Read P11D Guide
Capital contributions the employee made towards the cost of car or accessories	£ (maximum £5,000)	£ (maximum £5,000)
Amount paid by employee for private use of the car	£	£
Date free fuel was withdrawn tick if reinstated in year, read P11D Guide	/ / ☐	/ / ☐
Cash equivalent or relevant amount for each car	£	£

Do not complete the 'From' box if the car was available on 5 April 2020 or the 'To' box if it continued to be available on 6 April 2021

Total cash equivalent or relevant amount of all cars made available in 2020 to 2021 **9** £ 1A

Cash equivalent or amount foregone on fuel for each car £ £

Total cash equivalent or amount foregone on fuel for all cars made available in 2020 to 2021 **10** £ 1A

G Vans and van fuel

Total cash equivalent or amount foregone for all vans made available in 2020 to 2021	9	£ 1A
Total cash equivalent or amount foregone on fuel for all vans made available in 2020 to 2021	10	£ 1A

H Interest-free and low interest loans

If the total amount outstanding on all loans does not exceed £10,000 at any time in the year, there's no need to complete this section unless the loan is provided under an optional remuneration arrangement when the threshold does not apply

	Loan 1	Loan 2
Number of joint borrowers if applicable		
Amount outstanding at 5 April 2020 or at date loan was made if later	£	£
Amount outstanding at 5 April 2021 or at date loan was discharged if earlier	£	£
Maximum amount outstanding at any time in the year	£	£
Total amount of interest paid by the borrower in 2020 to 2021 enter 'NIL' if none was paid	£	£
Date loan was made in 2020 to 2021 if applicable	/ /	/ /
Date loan was discharged in 2020 to 2021 if applicable	/ /	/ /
Cash equivalent or relevant amount of loans after deducting any interest paid by the borrower	15 £ 1A	15 £ 1A

I Private medical treatment or insurance

	Cost to you or amount foregone		Amount made good or from which tax deducted		Cash equivalent or relevant amount
Private medical treatment or insurance	£	–	£	=	11 £ 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 £ 1A

K Services supplied

	Cost to you or amount foregone		Amount made good or from which tax deducted		Cash equivalent or relevant amount
Services supplied to the employee	£	–	£	=	15 £ 1A

L Assets placed at the employee's disposal

	Cost of the benefit or amount foregone		Amount made good or from which tax deducted		Cash equivalent or relevant amount
Description of asset	£	–	£	=	13 £ 1A

M Other items (including subscriptions and professional fees)

	Cost to you or amount foregone		Amount made good or from which tax deducted		Cash equivalent or relevant amount
Description of other items	£	–	£	=	15 £ 1A
Description of other items	£	–	£	=	15 £

	Tax paid
Income Tax paid but not deducted from director's remuneration	15 £

N Expenses payments made on behalf of the employee

	Cost to you or amount foregone		Amount made good or from which tax deducted		Taxable payment or relevant amount
Travelling and subsistence payments - Cost to you or amount foregone except mileage allowance payments for employee's own car, read section E	£	–	£	=	16 £
Entertainment - Cost to you or amount foregone trading organisations read P11D Guide and then enter a tick or a cross as appropriate here	£	–	£	=	16 £
Payments for use of home telephone	£	–	£	=	16 £
Non-qualifying relocation expenses those not shown in sections J or M	£	–	£	=	16 £
Description of other expenses	£	–	£	=	16 £

Return all your form P11Ds and one P11D(b) by 6 July 2021 to:

P11D Support Team, BP2302, HM Revenue and Customs, Department 1250, Newcastle upon Tyne, NE98 1ZZ