



HM Revenue
& Customs

P11D Expenses and benefits 2021 to 2022

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

Employer name

Demo Company

Employer PAYE reference

paye-ref

Employee name

Anders

Smith^{e(s)}

Works number/department

123A

National Insurance number

1 2 3 4 5 6 7 8 A

If a director tick here ☒ Y

Date of birth in figures (if known)

0 6 1 1 1 9 9 4

Gender M – Male F – Female ☒ M

Note to employer

Fill in this return for a director or employee for the year to 5 April 2022. Send all your P11Ds and one P11D(b) by 6 July 2022 to the address on the back of this form. If you registered online for payroll before 6 April 2021, do not include payroll 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 2021 to 2022 tax return if you get one. The box numberings on this form are the same as on the 'Employment' page of the tax return.

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)	Cost/market value or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	
	Description of asset	£	£	13	£ 1A
B	Payments made on behalf of employee			15	£
	Description of payment			15	£
	Tax on notional payments made during the year not borne by employee within 90 days of 5 April 2022			15	£
C	Vouchers and credit cards	Gross amount or amount foregone	Amount made good or from which tax deducted	Cash equivalent or relevant amount	
	Value of vouchers and payments made using credit cards or tokens for qualifying childcare vouchers read the P11D Guide	£ 100	£ 20	12	£ 80
D	Living accommodation			Cash equivalent or relevant amount	
	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			14	£ 1A
E	Mileage allowance payments not taxed at source			Taxable amount	
	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			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				
	Make and model	Car 1	Car 2		
	Date first registered DD MM YY	/ /	/ /		
	Approved CO2 emissions figure for cars registered on or after 1 January 1998 tick box if the car does not have an approved CO2 figure	g/km	g/km		
	Approved zero emissions mileage. If your hybrid car's CO2 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	£	£		
	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	£	£		
	Total cash equivalent or relevant amount of all cars made available in 2021 to 2022			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 2021 to 2022			10	£ 1A

Vans and van fuel

Total cash equivalent or amount foregone for all vans made available in 2021 to 2022

£

1A

Total cash equivalent or amount foregone on fuel for all vans made available in 2021 to 2022

£

1A

H Interest-free and low interest loans

unless the loan is provided under an optional remuneration arrangement when the threshold does not apply

Number of joint borrowers if applicable

Amount outstanding at 5 April 2021 or at date loan was made if later

Amount outstanding at 5 April 2022 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 2021 to 2022

enter 'NIL' if none was paid

Date loan was made in 2021 to 2022 if applicable

Date loan was discharged in 2021 to 2022 if applicable

Cash equivalent or relevant amount of loans after deducting any interest paid by the borrower

Private medical treatment or insurance

Private medical treatment or insurance

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

K Services supplied

Services supplied to the employee

Assets placed at the employee's disposal

Description of asset.

M Other items (including subscriptions and professional fees)

Description of		40-320	60-320	80-320
other items				

	0-300	.60-300	.80-300
Description of other items			

Income Tax paid but not deducted from director's remuneration

N Expenses payments made on behalf of the employee

Travelling and subsistence payments - Cost to you or amount foregone except mileage allowance payments for employee's own car, read section E

Entertainment - Cost to you or amount foregone

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

Payments for use of home phone

Non-qualifying relocation expenses
those not shown in sections I or M

Description of other expenses

Return all your form P11Ds and one P11D(b) by 6 July 2022 to:

P11D and P11D(b) Team, HM Revenue and Customs, BX9 1WE

40-20	.60-20	.80-20	.100-20	.120-20	.140-20	.160-20	.180-20	.200-20	.220-20	.240-20	.260-20	.280-20	.300-20	.320-20	.340-20	.360-20	.380-20	.400-20	.420-20	.440-20	.460-20	.480-20
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40-0	60-0	80-0	100-0	120-0	140-0	160-0	180-0	200-0	220-0	240-0	260-0	280-0	300-0	320-0	340-0	360-0	380-0	400-0	420-0	440-0	460-0	480-0
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