



HM Revenue
& Customs

P11D Expenses and benefits 2021 to 2022

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

Employer name

Employer PAYE reference

Employee name

Works number/department

National Insurance number

If a director tick here ☐

Date of birth in figures (if known)

Gender M – Male F – Female ☐

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	
	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	£	£	= 12 £

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
	Approved zero emissions mileage. If your hybrid car's CO2 emissions figure is between 1-50 (inclusive)
	Engine size
	Type of fuel or power used please use the key letter shown in the P11D Guide
	Dates car was available DD MM YY
	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
	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
	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

G	Vans and van fuel			
	Total cash equivalent or amount foregone for all vans made available in 2021 to 2022	9	£	1A
	Total cash equivalent or amount foregone on fuel for all vans made available in 2021 to 2022	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 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	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 £
	Income Tax paid but not deducted from director's remuneration			Tax paid 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 phone	£	£	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 2022 to:
P11D and P11D(b) Team, HM Revenue and Customs, BX9 1WE