

P11D Worksheet 1**Where to live
2012/13****Note to employer**

You do not have to use this form but can be useful way to calculate the cash equivalent if you were provides a place to live for a director or employee during the year 2012/13 (that is, 6 April 2012 to 5 April 2013).

Read the *P11D (Guide)* and booklet 480 before completing the form. Sections 1 and 2 shall apply to a director or employee regardless of rate / rate of pay. If you were provided any interests associated with a place to live, could checklist Section 3 will be useful to you.

If you use this form, you must also complete form P11D or P9D. You must also complete form P11D (b) *Statement Class 1A National Insurance contributions* if you use this worksheet to complete form P11D. More information booklet CWG5 (2013) *Class 1A National Insurance Contributions on Benefits in kind*.

You are advised to keep a copy of each worksheet when completed because that could help you deal with inquiries. There is no You must give a copy of the worksheet to the director than the employee or your HMRC office.

The word employee to include directors and er through the remainder of this form.

The term refers to a place to live in the accomr and the property that includes the place to live.

If The employee in can choice between place to live, or

• giving best to where to live and have a lower cash equivalent than the place to live be higher t cash equivalent calculated using this workshee That will be true if the additional salary that th may have received (for the period provided the He or she has given up a place to live, more th cash equivalent shown in box E or R. If so The extra pay that amount in box 14, section D form P11D or box 14, section C, of P9D.

Details of employer

Name of employer

Employer's PAYE Reference

Details of the employee

Name of Employee

Surname

Name (s)

No work or section

National Insurar

The place to live

Enter the address of the accommodation provided

And provided a place to live for the whole tax year?

Yes No

If the answer is No, then when you are asked for amounts, enter the portion of the rent or annual value relating provided the place to live. The booklet 480 tells you how to calculate the annual value.

1 The basic interest Complete this section in all cases

Enter the amount of rent payable for the year (or part year) by you, or any another person who paid the costs to provide accommodation to the employee. lease for a term of ten years or less agreed upon or extended on or before April 22, 2009 and lease premium payable, enter the total rent payable for the year and any amount due in respect of the premium lease *see booklet 480*.

A £

Please annual value (or a portion of the annual value) of a place *see booklet 480*.

B £

Put most of the

C £

Enter the amount in box **C** here

Enter the amount in box **D** here

Enter any amount paid by the employee for the place to live

If this amount is greater than **C**, the amount of **C** here

D £

Subtract **D** from **C**

E £

The figure **E** is the cash equivalent to the basic interest.

Place the figure in box 14 section D, section C on form P11D or box 14 on form P9D
unless additional annual rent.

Turn the page over to see if you need to add the additional annual rent.

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HMF

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2 The additional annual rent

Complete this section if the cost of accommodation is more than £ 75,000.

Cost is the place to live

- the cost of acquiring the place to live
- and**
- the cost of improvements made to a place to live
- less**
- any payments made by the employee towards those costs or to take the tenancy.

In consider The costs, remember The they can available their payment

- you You as The employer, or
- by The person which provide where to live, or
- by any person connected with either of the above other than the employee.

There are different rules if the employee went to a place to live for the first time after March 30, 1983.

The person who provided the place to live any interest in it throughout the period beginning
six years before the employee to go to a place to live for the first time, then the figure in box **F** is
value of the accommodation on the market on that date together with the cost of improvements thereon.

Cost of living accommodation (including the cost of improvements) **F** £

Payments by the employee towards the cost of the tenancy or the cost of obtaining it **G** £

Subtract **G** from **F** **H** £

Surplus cost over £ 75,000 less £ 75,000 is **H** **J** £

Multiply **J** to 4.00%, ~~which is~~ **official rate of interest on 6 April 2012** **K** £

If the accommodation provided for part of the tax year only, please specify how many days it was provide

Divide the number of days by 365 and multiply the result by **K** **L** £

Put the rent paid by the employee for the place to live **M** £

Enter any rent you have included in box **D** **N** £

Pull **N** of **M** **P** £

Remove **P** of **K** (if the accommodation provided throughout the tax year) or
Remove **P** of **L** (if the accommodation provided for part of the tax year only). Enter the result here **Q** £

Enter the amount shown in box **E** on the front of this form **E** £

Total Q and E **R** £

The figure in **R** is the amount to go in box 14, section D on form P11D or box 14, section C,
form P9D

3 Other Interests

This section is a checklist to help identify other benefits commonly associated with providing a place to li

Expenses paid by the accommodation provider for benefits or facilities connected with a place of residence *Tick if appropriate*

Heat

Light

Repair and Decoration

The benefit of furniture have been given or transferred to the employee

Annual value of used furniture in the living accommodation provided by the employer

Other *Describe in the box below*

The booklet 480 explains how to calculate these other benefits and details about exceptions or limits to the charge. **Enter the interest in the appropriate boxes on the P11D or P9D.**