

<http://www.hmrc.gov.uk/cymraeg/employers/p11d.htm>

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P11D Worksheet 5**2012/13 relocation expenses payments and benefits****Note to employer**

You do not have to use this form but may be a useful way to calculate the cash equivalent if you provided relocation expenses payments and benefits. A director or employee was earning at the rate of £ 8,500 or more during the year 201,213 (that is 6 April 2012 to 5 April 2013).

Read the P11D (Guide) before completing this form.

If you use this form, you must also complete form P11D or P9D. You must also complete form P11D (b) 'Class 1A National Insurance Contributions Statement', if you

use this worksheet to complete form P11D. More information booklet CWG5 (2013) *National Insurance Contributions on Benefits in kind*.

You are advised to keep a copy of each worksheet. This may help you deal with inquiries.

You must give a copy of the worksheet to the employee or your HMRC office.

The word employee to include directors and employees throughout this form.

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 Insurance

1 Eligible expenses payments

Include in item 4 below any items from the past year (201,112) incurred in connection with the relocation. This is when you have not given details on the form P11D (about 201,112) because they limit under the exemption.

Enter the gross amount of all payments to eligible expenses A £

The cost to you as an employer of any qualifying benefits 1 £

less anything paid towards the costs of the employee 2 £
(Up to a maximum of figure in box 1)

Enter the amount of qualifying benefits (1 less 2) = B £

Please eligible costs provided a place to live C £

Total expenses and benefits (A + B + C) = D £

2 Count the amount that is excluded

For each relocation, the amount of certain relocation expenses and benefits eligible to be exempted