

Return of Class 1A National Insurance contributions due Return of expenses and benefits – Employer declaration

Employer PAYE
reference

Year ended 5 April 2017

Accounts office
reference

Please return this form to the address shown below

Employer name and address

<div></div>	<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>	<div></div>

If this replaces a return that was issued automatically it may not show all of your details. If this is so, please fill in the top of this return before you send it to your HM Revenue and Customs (HMRC) office.

Please read the notes overleaf before completing this return.

Do not declare any amounts already reported under the Taxed Award Scheme arrangements.

1 Class 1A National Insurance contributions (NICs) due

Enter the total benefits liable to Class 1A NICs from forms P11D. (This is the total of the brown Class 1A NICs boxes on forms P11D. There is a quick guide to working out whether Class 1A NICs are due in Part 2 of the CWG5 if you are not sure.)

✓

☐ If you need to adjust the figures entered in box A, do not complete box C below, tick this box and complete Section 4 overleaf.

Multiply by Class 1A NICs rate

Class 1A NICs payable

A £ 1A

B 13.8%

box A x rate in box B
C £ 1A

2 Employer declaration

Tick the relevant box and fill in the appropriate details.

☐ No expenses payments or benefits of the type to be returned on forms P11D have been or will be provided for the year ended 5 April 2017. For this reason no forms P11D are attached.

☐ I confirm that all details of expenses payments and benefits that have to be returned on forms P11D for the year ended 5 April 2017 **are enclosed** with this declaration. I declare that the details on these forms are fully and truly stated to the best of my knowledge and belief.

☐ Forms P11D for the year ended HMRC office on

I confirm that details of expenses payments and benefits that have to be returned on forms P11D have been sent to HMRC.

I declare that all the details on this form are fully and truly stated to the best of my knowledge and belief.

Signature of employer

Date

The declaration should be signed by the employer or any person authorised to do so.

Capacity in which signed

3 Notes for employer

You should give each employee or director a copy of their P11D information and send the completed forms P11D and P11D(b) to your HMRC office by **6 July**.

Pay Class 1A NICs shown on the return to the accounts office. Details on how to pay can be found on our website, go to www.gov.uk/pay-class-1a-national-insurance You should pay by:

- **19 July** if the payment is by post
- **22 July** if the payment is by an approved electronic method

Where **22 July** falls on a weekend or bank holiday, your payment should reach our bank account no later than the last bank working day before **22 July** unless you are paying by Faster Payments. Interest is chargeable on payments paid late. We may charge penalties if payment is not made in full and on time. The filing date for the return is 6 July. If we do not receive the return by 19 July, penalties will be charged at the rate of £100 per month or part month of lateness for every 50 or part batch of 50 employees provided with benefits.

Please note if you have already indicated on your form P35 that forms P11D and P11D(b) are not due, there is no need to send this return.

Class 1A National Insurance contributions (NICs) due

Employers pay Class 1A NICs on benefits which have to be returned on forms P11D except where Class 1 NICs or Class 1B NICs are due. To help you identify the benefits where Class 1A NICs are due, the boxes on the form P11D are brown and are marked 1A. Before completing the forms P11D and this return, read the P11D(Guide) and booklet CWG5 'Class 1A National Insurance contributions on benefits in kind. A guide for employers'.

Forms P11D

As an employer you must complete a return of taxable expenses payments and benefits, form P11D, for each employee and for each director if:

- you have provided them with expenses or benefits which have not been payrolled and are not covered by PAYE Settlement Agreement
- you have arranged for taxable expenses or benefits to be provided by a third party

Send this declaration with the completed forms P11D to your HMRC office. If you choose to send the forms P11D in batches, send the declaration with the final batch.

References in this return to forms P11D and HMRC office should be read as including the return of expenses payments and benefits by magnetic media to Shipley Data Centre.

4 Adjustments to Class 1A NICs

Complete this section if you need to adjust the total benefits shown as liable to Class 1A NICs.

Paragraph 18 of CWG5 explains circumstances in which you may need to make adjustments.

Enter the total benefits liable to Class 1A NICs from Section 1, box A overleaf

A £ 1A

Add any amounts not included in box A on which Class 1A NICs are due

Brief description

Amount to be added

B £ 1A

Deduct any amounts included in box A on which Class 1A NICs are **not** due

Brief description

Amount to be deducted

C £

Total of benefits on which Class 1A NICs are due

box A + box B minus box C

D £ 1A

Multiply by Class 1A NICs rate

E 13.8%

Class 1A NICs payable

box D x rate in box E

F £ 1A