

2021 P11D BENEFITS AIDE-MÉMOIRE

If in the year from **6 April 2020 to 5 April 2021** you have provided your **employee/director** with any of the following benefits, a P11D will need to be completed and reported to HM Revenue & Customs by **6th July 2021**.

We will need the following details regarding each **employee/director in receipt of such benefits in order** to allow us to submit the forms electronically to HM Revenue & Customs:

- Businesses PAYE reference
- For the Employee;
 - Full name
 - National Insurance number
 - Address and date of birth

Class 1A National Insurance may be payable on the value of any benefits provided and is payable by **19th July 2021**.



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TAXABLE BENEFITS

BENEFIT	If YES ... we will need to know
<p>Company Car</p> <p>Have you purchased or leased on a long term basis a car available for private use by your employee?</p> <p><i>Note: Normal commute to and from work DOES count as "private use"</i></p>	<ul style="list-style-type: none"> • Make, model, registration number of the vehicle and date first registered • List price of car (not purchase price) + cost of additional accessories • CO2 Emissions & engine size of the vehicle • Dates started/ceased to have use • Is private fuel also paid for by you? • Contributions made by employee
<p>Company Van</p> <p>Have you purchased or leased on a long term basis a van available for private use by your employee?</p> <p><i>Note: Normal commute to and from work and small insignificant trips DOES NOT count as "private use"</i></p>	<ul style="list-style-type: none"> • Dates started/ceased to have use • Contributions made by employee • Is private fuel paid for by you?
<p>Living Accommodation</p> <p>Does the business own/rent a property that is available for use by an employee?</p> <p>No benefit arises where accommodation is considered "job related" such as,</p> <ul style="list-style-type: none"> • for the necessary and proper performance of the job <i>e.g. a caretaker</i> • it is customary <i>e.g. a vicar</i> • it is for security <i>e.g. prime minster</i> 	<p><i>Property not owned:</i></p> <ul style="list-style-type: none"> • Rent paid • Employee contributions • Any lease premium paid and its term <p><i>Property owned:</i></p> <ul style="list-style-type: none"> • Cost of property & improvements • Date purchased • Employee contributions <p><i>Plus for either option</i></p> <ul style="list-style-type: none"> • Running costs of accommodation paid by business • Cost of furniture if you provided
<p>Loans to Employees/Directors</p> <p>Has money greater than £10,000 in total been lent to an employee for private purposes?</p> <p><i>Note: Overdrawn directors loan accounts are caught by this. If you are unsure of the position of yours please contact the office</i></p>	<ul style="list-style-type: none"> • Date of any amounts given • Date of any amounts repaid • Any interest paid by employee
<p>Mobile Phone</p> <p>Do you provide your employees and/or their families with more than 1 mobile phone?</p>	<ul style="list-style-type: none"> • Costs for running the phone per employee

Use/Transfer of Employer Asset

Has a “business owned asset” been provided to an employee and is used mainly for private purposes?

Has a “business owned asset” been given to an employee to be used for private purposes?

*Note: Computer etc provided for work purposes with incidental private use does **not** qualify*

- Value of asset when first made available/transferred to employee
- Date asset first used & ceased to be used by employee
- Any employee contributions

Vouchers

Do you provide your employees with vouchers/credit tokens that can be exchanged for goods?

- Costs of vouchers for each employee

Private Expenses

Do you arrange and pay for any service that is for an employee’s benefit?

e.g. private medical insurance, life insurance, paid any private bills?

- Cost per employee for the year of the supply

Mileage Allowances

Do you pay your employees in excess of HM Revenue & Customs approved mileage rates for business miles driven in their own car?

Note: There is an additional 5p allowance per passenger for business miles where an employee carries one or more passengers.

- Note any business miles paid for in excess of the below rates

Vehicle	First 10,000 business miles	Additional Business miles
Car	45p	25p
Motorcycle	24p	24p
Bicycles	20p	20p

Employer Provided Childcare

(Applicable up to April 2021)

Do you provide childcare vouchers for your employees above the HM Revenue & Customs approved rates,

Rate of Tax paid by Employee based on employment income	Allowance / week
20%	£55
40%	£28
45%	£25

- Total employment income per employee
- Total value of childcare vouchers paid

EXEMPT BENEFITS

The following are benefits that you can provide to an employee but are exempt from tax:

- Employers contribution into an employee's pension within the annual allowance limits.
- 1 mobile phone and associated calls.
- Reimbursement of removal expenses up to a maximum of £8,000. If above, then the excess will be regarded as a benefit.
- Costs for providing work place parking.
- Cost of bicycle and safety gear used by employee provided the ownership of this stays with the employer.
- £150 per head per employee for staff events during the year (e.g. Christmas party, summer event).
- £500 per annum for medical treatment for an employee as part of a return to work plan.
- Cost of one Health Screen per employee per tax year.
- Costs incurred in training provided for employee for work purposes.
- Incidental expenses paid of £5 per night for travel in the UK or £10 per night for travel outside the UK when working away from home.
- A 'trivial benefit' to an employee that meets the following conditions;
 - it cost you £50 or less to provide
 - it isn't cash or a cash voucher
 - it isn't a reward for their work or performance
 - it isn't in the terms of their contract

This is not an exclusive list of benefits just the main ones we have provided a more comprehensive document on our website for you to use. <https://www.richards-sandy.com/news/practice-news/p11d-forms-and-submission/> but if you are unsure please contact us and we can easily confirm whether the item is a benefit or not.