



2019/2020 P11D Working Sheet



**lawrence
grant**

lawrencegrant.co.uk

CONTACT INFORMATION

Business name

Director / proprietor name

PAYE tax reference

Name of employee

National insurance No.

CALCULATION OF BENEFITS CHARGEABLE TO DIRECTORS AND EMPLOYEES

The calculation of the benefit is a charge based on the original cost of the vehicle when new, multiplied by a percentage based on the car's carbon dioxide emission.

For petrol cars, the charge is 16% (20% - diesel) of the car's price for cars with emissions at or below a qualifying level, rising to a maximum of 37%. In general terms, the greater the engine size, the greater the tax will be.

Please contact us if you require further assistance in completing this section.

Where vans are made available for private use, the charge is £3,430 and a further £655 if the employer pays for private fuel.

Please note that if you meet any of your employee's personal liabilities, such as paying for or reimbursing private health insurance, that amount should be treated as gross pay on which Class I NIC will be due.

If on the other hand, you take out a contract with a provider to provide an employee with private health insurance, then that will normally be a benefit recorded on the employee's form P11D and Class 1A NIC will be due.

Include the full amount of VAT on form P11D whether or not it may be recovered in whole or in part by you from HMRC

A ASSETS TRANSFERRED AT BELOW MARKET VALUE

Other than a car, van, mobile, telephone or living accommodation

Description of asset

1.	Market value at date of transfer	£
2.	Market value of asset when first applied as a benefit	£
3.	Amount made good or from which tax deducted	£
4.	Cash equivalent 1-3 or 2-3, whichever is the higher	£

B PAYMENTS MADE ON BEHALF OF EMPLOYEE

Enter any amounts that your employee should have paid, but you paid instead.

1.	Description of payment	£
	<small>i.e. PAYE not recouped from employee within 90 days of the date on which the payment of income is treated as having been made. Income includes items such as cash vouchers or other token and readily convertible assets.</small>	

C VOUCHERS OR CREDIT CARDS

1.	Value of vouchers and payments made using credit cards or tokens	£
2.	Amount made good or from which tax deducted	£
3.	Cash equivalent (1) - (2)	£

D CASH EQUIVALENT OF ACCOMMODATION PROVIDED

1.	If over £75,000, market value 6 years before occupation	£
2.	If less than £75,000 the cash equivalent is the greater of the gross value for rating, or the rent paid by the employer, less any rent the employee pays	£



MILEAGE ALLOWANCE PAYMENTS/PASSENGER PAYMENTS

Approved mileage allowance payments can only be made for travel in the employee's own vehicle.

1.	What mileage rate paid for business use	<input type="text"/>	pence
	Enter amount in excess of 45p (cars), 24p (motorcycles) 20p (cycles) for first 10,000 miles and in excess of 25p (cars), 24p (motorcycles), 20p(cycles) for miles over 10,000		
2.	What business mileage paid for	<input type="text"/>	£
3.	Total paid (1) x (2)	<input type="text"/>	£
4.	Amount made good or from which tax deducted	<input type="text"/>	£
5.	Taxable payment (3) – (4)	<input type="text"/>	£

For passenger payments, the approved amount is the number of miles of business travel by car or van for which a passenger is carried and for which passenger payments are made, multiplied by 5p per mile per passenger, therefore anything in excess of this is chargeable to tax and should be entered on the P11D. Passenger payments can be paid for a company car or van as well as for the employee's own vehicle.



CARS AND CAR FUEL – AVAILABLE FOR PRIVATE USE

	CAR 1	CAR 2
1. Make and Model	<input type="text"/>	<input type="text"/>
2. Date first registered	<input type="text"/>	<input type="text"/>
Approved CO2 emissions for cars registered on or after 1st January 1998	<input type="text"/> g/km	<input type="text"/> g/km
Engine Size	<input type="text"/> cc	<input type="text"/> cc
Type of fuel or power used	<input type="text"/>	<input type="text"/>
3. Dates the car was available	From <input type="text"/> To <input type="text"/>	From <input type="text"/> To <input type="text"/>
4. List price of car when brand new	£ <input type="text"/>	£ <input type="text"/>
5. Price of optional accessories fitted	£ <input type="text"/>	£ <input type="text"/>
6. Price of accessories added	£ <input type="text"/>	£ <input type="text"/>
7. Capital contribution (max of £5,000) the employee made to cost of car	£ <input type="text"/>	£ <input type="text"/>
8. Does employee own % of car	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
9. Amount paid in year by employee towards private use:	£ <input type="text"/>	£ <input type="text"/>
10. Does company pay for any fuel	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
11. Does person pay company for all private fuel used	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>



VANS

- | | | | | | |
|----|--|-----|--------------------------|----|--------------------------|
| 1. | Does the company make a van available for private use | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| 2. | Are there any days when the van is unavailable for private use | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| 3. | Is the employee required to pay for private use of the van | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |



INTEREST-FREE OR LOW INTEREST LOANS

- | | | | | | |
|----|--|------------------------|--------------------------|----|--------------------------|
| 1. | Was there a loan or overdrawn director's current account at any time during the tax year | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> |
| 2. | If yes, what rate of interest was charged on the loan | £ <input type="text"/> | | | |
| 3. | If yes, amount outstanding at 5th April 2020 or date loan made | £ <input type="text"/> | | | |
| | Amount outstanding at 5th April 2020 or date loan repaid if earlier | £ <input type="text"/> | | | |
| | Maximum outstanding during tax year ended 2020 | £ <input type="text"/> | | | |



PRIVATE MEDICAL OR DENTAL INSURANCE OR TREATMENT

- | | | |
|----|------------------------|------------------------|
| 1. | Amount paid by company | £ <input type="text"/> |
|----|------------------------|------------------------|



QUALIFYING RELOCATION EXPENSES PAYMENTS AND BENEFITS

- | | | |
|----|---|------------------------|
| 1. | Excess over £8,000 of all qualifying relocation expenses, payments and benefits for each move | £ <input type="text"/> |
|----|---|------------------------|



SERVICES SUPPLIED TO THE EMPLOYEE

- | | | |
|----|--|------------------------|
| 1. | Cost to you of services paid for by employer where the contract is between the employer and service supplier | £ <input type="text"/> |
| 2. | Amount made good or from which tax deducted | £ <input type="text"/> |
| 3. | Cash equivalent (1) – (2) | £ <input type="text"/> |



ASSETS PLACED AT THE EMPLOYEE'S DISPOSAL

- | | | |
|----|---|------------------------|
| 1. | Description of Asset <input type="text"/> | |
| | (i.e. 20% of market value when first used to provide a benefit) | |
| 2. | Annual value plus expenses incurred | £ <input type="text"/> |
| 3. | Amount made good or from which tax deducted | £ <input type="text"/> |
| 4. | Cash equivalent (2) – (3) | £ <input type="text"/> |



OTHER ITEMS

1.	Subscriptions (contract between employee and provider)	£
2.	Accountant or other professional fees	£
3.	Educational assistance	£
4.	Non qualifying relocation benefits and expense payments	£
5.	Nursery places provided for children of directors/employees (not on employer's premises, nor where employer is at least partly responsible for running facilities), nor childcare vouchers provided to the employee with a value of up to £55 per week, nor childcare made available to the employee of up to £55 per week	£
6.	Incidental overnight expenses (where in excess of £5 per night, overnight stay anywhere in UK. £10per night on overnight stay outside UK)	£
7.	Mobile telephone (contract between employer and supplier)	
	Rental	£
	Calls	£
	What proportion of calls were for business	%
	NB: There is no charge to tax on a mobile telephone provided to an employee where the contract is between employer and supplier.	
8.	Home Telephone (contract between employer and supplier)	
	Rental	£
	Calls	£
	What proportion of calls were for business:	%
	NB: Where the contract is in the name of the employee, any sums paid by an employer to an employee in respect of line rentals to use their own home telephone is taxable.	
9.	General Expenses: Allowances for business travel	£
10.	Holidays booked in name of company	£
11.	School fees billed in name of company	£
12.	Any other payments made on behalf of the employee	£
13.	Amount of income tax paid to HM Customs & Excise in the year where the company failed to deduct from remuneration paid to a director	£
14.	Payments made to employee exclusively for entertaining	£

