

P11D Questionnaire for the Year Ending 5 April 2018

Name of Employer:

Employee:

Full Name

Employee's National Insurance number

Date of Birth

Gender

Benefits:

Company Cars

Details

Notes

Company Car Provided?

Y/N	
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Make/Model (**please be as precise as possible**)

Car Registration

Fuel Type

Registration Date

Available for the whole year? (Specify dates if not)

Y/N	
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List price of car (**when new**) + accessories (original cost)

CO2 (g/km) rating (shown on registration document)

Company Car Fuel

Did the company pay for the employee's fuel (in relation to a company car)?

Y/N	
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Did the employee contribute towards his private fuel?

Y/N	
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If Yes: Please provide a detailed analysis of the mileage and rates used:

Vans

Did the company provide a van for the employee's use?

Y/N	
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Did the employee use this an for any trips other than going between home and their work place?

Y/N	
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If yes: Date of van registration

Dates available to employee

Did the company provide fuel for the employee's private use of the van?

Y/N	
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Mileage

Employers may reimburse mileage to their employees for business journeys in their own cars at an approved rate without requiring a P11D entry or tax consequence. The approved rate is 45p for each of the first 10,000 miles, reducing to 25p for mileage in excess of this level. (These rates may be increased by 5p (per passenger) for journeys with additional passengers.)

If mileage has been reimbursed in excess of the approved rate, please provide details.

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Loans

Did the company provide a loan (or loans) which exceeded £10,000 to the employee during the year? **Please note that this includes directors' overdrawn loan accounts.**

Y/N	
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If Yes: Please give amounts outstanding at -

6 April 2017

5 April 2018

Maximum amount outstanding at any time in the year

Private Medical Insurance or Treatment

Did the company pay or reimburse employee for private medical insurance or treatments?

Y/N	
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If yes, how much was paid by the company?

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Is the contract in the business' or employee's name?

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Home Telephone, Mobile Phones (subject to note, below)* and Internet Connection

Did the company pay or reimburse any of the above expenses?

Y/N	
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Is the contract in the business' or employee's name?

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If in employee's name, please specify:

Line Rentals

Business Calls

Private Calls

* **Note** - the provision of one mobile phone per employee is allowed without tax consequence, provided the contract is between employer and supplier, and may be ignored for this purpose.

Other Benefits

If any other benefits were provided to employees during the year, please provide full details. Such items include, but are not restricted to:

Living Accommodation

Child Care

School Fees

Gym Membership

Transfer of Assets

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Expenses

NB - as of 2016-17 details of the reimbursement of expenses incurred "wholly, exclusively and necessarily" in the duties of the employment no longer need to be included in the P11D. The only expenses that need to be included in the P11D are those that contain a beneficial element. If any such expenses have been paid by the company, please provide full details of the beneficial element

Salary Sacrifice - NEW RULE

Please consider whether consideration needs to be given to this new rule, which is described in general terms in HMRC's guidance as follows:

From 6 April 2017, the Income Tax and NIC advantages where benefits in kind are provided through salary sacrifice arrangements (described in the legislation as 'optional remuneration arrangements') are largely withdrawn. For most benefits in kind which were subject to either a full exemption or a limited exemption, the exemption does not apply if the benefit is provided in conjunction with a salary sacrifice arrangement.

The earnings charge on the benefit in kind is based on the amount of salary given up, if this is greater than the earnings charge which would otherwise arise under the normal benefit in kind rules

If you are unsure about the status of any potential benefits, please get in touch with your usual Ward Williams contact.