

P11D Questionnaire 2020/2021

COMPANY NAME: _____

PAYE SCHEME NO: _____

ACCOUNTS REFERENCE NO. _____

NAME: _____

Director/Employee*

*Delete as appropriate

NATIONAL INSURANCE NUMBER: _____

Date of Birth: _____

**P11Ds are required for anyone with reportable benefits in kind who is either a director or an employee.
Also Benefits In Kind provided to others by reason of the employment of the Director/employee (e.g. spouses, children etc).**

To avoid penalties, P11D's must be submitted to HM Revenue and Customs by **6 July 2021**
Please complete this information and return it to us by **31 May 2021** - we can still prepare P11Ds for information received after that date, but it means that we may not be able to meet the deadline.

Please answer all the questions even if you believe the information has already been supplied, this will enable us to submit the correct information to HM Revenue & Customs on time.

Benefits can be reported in several different sections of the P11D, depending on whom the contract is between.

The 3 situations are:

- 1** The contract is with the employee and provider, and the employer makes a payment on behalf of the employee direct to the provider.
- 2** The contract is with the employee and provider, and the employer reimburses the employee.
- 3** The contract is with the employer and provider, and the employer makes a payment on behalf of the employee direct to the provider.

1 - Company Car

Does the company provide a company car for the director/employee?

YES / NO

If **YES**, and we do not already have this information, please complete the form attached to this questionnaire

Please provide a copy of the purchase invoice and vehicle registration document if available.

2 - Company Car Mileage Allowances & Fuel

Has the company paid mileage allowances or actual fuel costs to the director/employee using a company car?

YES / NO

If **YES**, please confirm the following:

Business mileage _____

Mileage rate used _____

Amount paid _____

£

VAT inclusive

How does the company reimburse the director/employee?

Has a company fuel card been provided to purchase fuel?

YES / NO

If **YES**, please confirm total cost of fuel purchased using the fuel card

£

VAT inclusive

Has the director/employee reimbursed the company for private mileage?

YES / NO

3 - Company Van

Does the company provide a van for private use?

YES / NO

Is the van shared with other employees?

YES / NO

If **YES to either**, please complete the form attached to this questionnaire

4 - Private Car Mileage Allowances & Fuel

Has the company paid mileage allowances or actual fuel costs to the director/employee using a privately owned car? **YES / NO**

If **YES**, please confirm the following:

Business mileage _____

Mileage rate used _____

Amount paid £ _____

How does the company reimburse the director/employee?

Has a company fuel card been provided to purchase fuel? **YES / NO**

If **YES**, please confirm total cost of fuel purchased using the fuel card
£ _____
VAT inclusive

Has the director/employee reimbursed the company for private mileage? **YES / NO**

5 - Motorcycles

Does the company own a motorcycle? **YES / NO**

If **YES**, is the motorcycle available for private use? **YES / NO**

6 - Payments For Use of Home Telephone

Does the company meet, or reimburse any part of the director/employee's home telephone bills? **YES / NO**

If **YES**, who is the contract between? (please refer to front page) **1 / 2 / 3**

Is there a separate business line? **YES / NO**

How much was met by the company or reimbursed to the director/employee?
£ _____
VAT inclusive

Does the above include line rental, private calls & internet connections? **YES / NO**

If **YES**, please provide a breakdown
Business Calls £ _____
VAT inclusive

Private Calls £ _____
VAT inclusive

Line Rental £ _____
VAT inclusive

Please provide copies of telephone bills if available **Internet Connection Charges** £ _____
VAT inclusive

7 - Mobile Telephones

Does the company meet or reimburse any part of the director/employee's mobile telephone bills? **YES / NO**

If **YES**, who is the contract between? (please refer to front page) **1 / 2 / 3**

How much was met by the company or reimbursed to the director/employee?
£ _____
VAT inclusive

Does the above include private calls & rental? **YES / NO**

If **YES**, please provide a breakdown of the calls & rental
Business Calls £ _____
VAT inclusive

Private Calls £ _____
VAT inclusive

Please provide copies of telephone bills if available **Line Rental** £ _____
VAT inclusive

8 - Private Medical Insurance

Does the company pay premiums for private medical insurance, permanent health insurance or life assurance?

YES / NO

If YES, who is the contract between? (please refer to front page)

1 / 2 / 3

Please confirm who the named beneficiary of the policy is:

<u>Date Paid</u>	<u>Type of Policy</u>	<u>Provider of Benefit</u>	<u>Premium (Per Month/Year)</u>
_____	_____	_____	£ _____ VAT inclusive
_____	_____	_____	£ _____ VAT inclusive

9 - Subscriptions & Professional Fees

Does the company pay subscriptions or professional fees e.g. subscriptions to leisure, sports or health clubs, magazines & periodicals, or professional subscriptions & accountancy fees?

YES / NO

[For further guidance call 01462 341341]

If YES, who is the contract between? (please refer to front page)

1 / 2 / 3

<u>Date Paid</u>	<u>Type of Subscription/Fee</u>	<u>Provider of Benefit</u>	<u>Premium (Per Month/Year)</u>
_____	_____	_____	£ _____ VAT inclusive
_____	_____	_____	£ _____ VAT inclusive

10 - Living Accommodation

Does the company provide living accommodation for the director/employee?

YES / NO

If YES, please complete the form attached to this questionnaire

11 - Interest-free & Low Interest Loans

Has the company provided a beneficial loan to the director/employee, including director's overdrawn account?

YES / NO

(if the total amount outstanding on all non-qualifying loans does not exceed £10,000 at any time in the year, there is no benefit).

If YES, the maximum balance outstanding at any time in the year

£ _____

The maximum balance on later of day loan was taken out or at 6 April 2020

£ _____

The maximum balance on earlier of day loan was discharged or at 5 April 2021

£ _____

Amount of interest paid for 2020/21 if any

£ _____

If the loan was taken out or repaid during 2020/21 then please provide us with the relevant dates.

12 - Assets Transferred

Have any of the company's assets been transferred (cars, computers, etc) to the director/employee as a gift or sale at less than the market value?

YES / NO

If YES, what is the cost/market value of the asset

£ _____

The amount paid by director/employee

£ _____

Description

13 - Assets Placed at the Employee's Disposal

Has the company provided assets to the director/employee for private use?

YES / NO

If **YES**, please provide details

14 - Working From Home

Has the company reimbursed the director/employee expenses for use of home as an office?

YES / NO

If **YES**, please provide the amounts paid for the following

Electricity and Gas charges	£	<hr/>	VAT inclusive
Contents insurance	£	<hr/>	VAT inclusive
Council Tax charges	£	<hr/>	VAT inclusive
Rent paid (if any)	£	<hr/>	
Anything else	£	<hr/>	

Description of other expenses:

15 - Expenses Payments

The requirement to report to HMRC business expenses paid for by an employee / director and reimbursed by the employer was removed for the 2016/17 tax year onwards. The item may still be reportable if it involves the employee in some other capacity, but in most cases this is now covered by an exemption. This will not be the case if non-standard benchmarking is used as a method of repayment unless a previously agreed dispensation or new exemption agreement covers this.

We would like to point out that it is now a statutory requirement for the employer to operate a system of validating expense claims.

16 - Employer Supported Childcare

Complete this section if you provide employees with tax efficient childcare vouchers, or contract directly with a childcare provider on behalf of your employees.

If payments are made in excess of the weekly tax free limit then national insurance should already have been dealt with through payroll and tax should be collected through form P11D.

1. Do you have employees who joined your scheme earlier than 6 April 2011?

YES / NO

If **YES**, what is the annual amount paid over and above the tax free limit of £55 per week?
(£243 per month)

£

2. Do you have employees who joined your scheme since 6 April 2011?

YES / NO

a. If **YES**, was the required basic earnings assessment carried out at the start of the tax year:

YES / NO

i. If **YES**, what is the annual amount paid over and above the tax free limit of £55 / £28 / £25 per week?
(£243 / £124 / £110 per month)

£

ii. If **NO**, the entire payment is taxable and subject to NI. What were the total annual payments made under the scheme?

£

17 - Payrolled Benefits In Kind

Have any benefits in kind had tax and National Insurance deducted directly through payroll rather than via a P11D?

If **YES**, has the employer registered with HMRC to payroll benefits and expenses using their online service?

Please provide details of the payrolled benefits, including the nature of the benefit, the value of the benefit and whether or not Class 1 NI has been deducted.

18 - Other

If you have provided any other benefits or expenses, please give details below (e.g. childcare costs, spouse/partner expenses on business trips, late night taxis, excessive staff entertaining, relocation expenses, expenses payments using non-standard calculation methods, etc.)
[For further guidance call 01462 341341]

19 - Salary Sacrifice / Optional Remuneration Arrangements (OpRA)

For any of the items in previous points, has the employee received reduced gross wages as a result of this benefit in kind?

If **YES**, what did this relate to and how much salary was sacrificed?

Was the salary sacrifice agreement made on or before 5 April 2020?

If **YES**, has the agreement or the benefit in kind been amended or renewed from 6 April 2020 onwards?

20 - Declaration

I certify that this P11D questionnaire has been completed to the best of my knowledge and I understand that the information provided will be used for the completion of forms P11D.

Signed _____

Position _____

Date _____