

P11D Checklist

All details should be clearly identified to a specific employee (giving name and N.I. number).

P11D – Should be completed for directors and employees when they have received any benefits other than salary from the company

1. Cars

Car provided by the employer (Company Cars)

Make and model (including cc) whether petrol, diesel, hybrid or electric.

CO₂ emissions figure

Manufacturers' list price at registration, and cost of 'extras' and dates supplied.

First registration date and registration number.

Whether fuel is provided for private use.

Details of vehicle changes.

If the car was unavailable to the employee at any time, please provide the dates (from/to).

Car provided by the employee (own car) used for business purposes

Petrol and other expenses paid (by employee and employer).

Business mileage (records must be available).

Total mileage.

2. Vans available for private use (home to office travel is disregarded). If the van was unavailable to the employee at any time, please provide the dates (from/to).
3. Any loans made by the employer to employees, including overdrawn directors' loan accounts.
4. Private medical/dental insurance – premiums paid by the employer. If the policy is not in the employer's name please indicate this.
5. Home telephone paid for, analysed between rental and calls.
What percentage is business?
Is the contract with the business or the employee?
Mobile phones paid for, where the contract is in the name of the employee.
6. Any other benefits or expenses, even if you believe them to be for business purposes, such as:
 - a) Home or personal expenses (including internet connections etc).
 - a) Employer's assets used for private purposes by the employee (at nil or reduced charge).
 - b) Goods supplied below market rate or gifted to the employee.
 - c) Education expenses or childcare help.
 - d) Subscriptions, accountancy fees etc.
 - e) Living accommodation provided.
 - f) Car parking facilities.
 - g) Social functions for staff which exceed HMRC limits of £150 per head per annum.
7. If you provide employees with benefits under salary sacrifice arrangements, please provide details of the benefits provided **and** the amount of salary sacrificed.
8. If you have provided any benefits (such as business entertainment) to employees of third parties please provide full details.

The reimbursement of allowable business expenses to an employee is no longer reportable on forms P11D. If, however, you would like us to review your expenses to ensure that all appropriate disclosures are made please provide details.