

Return of Class 1A National Insurance contributions due Return of expenses and benefits – Employer declaration

Empl refere	loyer PAYE ence				Year ended	5 April 2013	
Acco refere	unts office ence		Please re	turn this form to	the address s	hown below	
Empl	oyer name and address		,			7	
						_	
top (of this return before you use read the notes over	at was issued automatical a send it to your HM Reven erleaf before completing ats already reported unde	uue & Customs office. g this return.	•	•	fill in the	
1	1 Class 1A National Insurance contributions (NICs) due						
	Enter the total benefits liable to Class 1A NICs from forms P11D. (This is the total of the brown Class 1A NICs boxes on forms P11D. There is a quick guide to working out whether Class 1A NICs are due in Part 2 of the CWG5 if you are not sure.) If you need to adjust the figures entered in box A, do not complete box C below, tick this box and complete Section 4 overleaf.						
	Multiply by Class 1A NIC	Cs rate			В	13.8%	
	Class 1A NICs payable				box A	x rate in box B	
2 Employer declaration							
Tic 	Tick the relevant box and fill in the appropriate details. No expenses payments or benefits of the type to be returned on forms P11D have been or will be provided for the year ended 5 April 2013. For this reason no forms P11D are attached.						
	I confirm that all deta	ails of expenses payments ar losed with this declaration.	nd benefits that have to be				
	Forms P11D for the your 5 April 2013 were sen		-	HM Revenue & Customs office on	/		
	onfirm that details of exp V Revenue & Customs.	penses payments and benefi	ts that have to be returne	d on forms P11D ha	ave been sent to		
Ιc	leclare that all the deta	ils on this form are fully ar	nd truly stated to the be	st of my knowledge	e and belief.		
Sig	gnature of employer			Date	/	/	
Th	ne declaration should be si	gned by the employer or any	person authorised to do so				
	apacity in which signed						

P11D(b) (2013) (Man) MM 5013577 HMRC 12/12

Notes for employer

You should give each employee or director a copy of their P11D information and send the completed forms P11D and P11D(b) to your HM Revenue & Customs office by 6 July.

Pay Class 1A NICs shown on the return to the accounts office. Details on how to pay can be found on our website, go to www.hmrc.gov.uk/payinghmrc/class1anics.htm You should pay by:

- 19 July if the payment is by post or cash, or
- 22 July if the payment is by an approved electronic method.

Where 22 July falls on a weekend or bank holiday, your payment should reach our bank account no later than the last bank working day before 22 July. Interest is chargeable on payments paid late. We may charge penalties if payment is not made in full and on time. The filing date for the return is 6 July. If we do not receive the return by 19 July, penalties will be charged at the rate of £100 per month or part month of lateness for every 50 or part batch of 50 employees provided with benefits.

Please note if you have already indicated on your form P35 that forms P11D and P11D(b) are not due, there is no need to send this return.

Class 1A National Insurance contributions (NICs) due

Employers pay Class 1A NICs on benefits which have to be returned on forms P11D except where Class 1 NICs or Class 1B NICs are due. To help you identify the benefits where Class 1A NICs are due, the boxes on the form P11D are brown and are marked 1A. Before completing the forms P11D and this return, read the P11D(Guide) and booklet CWG5(2012) Class 1A National Insurance contributions on benefits in kind. A guide for employers.

As an employer you must complete a return of expenses payments and benefits, form P11D, for each employee paid at a rate of £8,500 or more a year and for each director if:

- you have provided them with expenses or benefits which are not covered by a dispensation or PAYE Settlement Agreement
- you have arranged for expenses or benefits to be provided by a third party.

Send this declaration with the completed forms P11D to your HM Revenue & Customs office. If you choose to send the forms P11D in batches, send the declaration with the final batch.

References in this return to forms P11D and HM Revenue & Customs office should be read as including the return of expenses payments and benefits by magnetic media to Shipley Data Centre.

Adjustments to Class 1A NICs

Complete this section if you need to adjust the total benefits shown as liable to Class 1A NICs.

ragraph 18 of CWG5 explains circumstances in which you may need to make adjustments.	
Enter the total benefits liable to Class 1A NICs from Section 1, box A overleaf	A £ 1A
Using the two boxes below enter any adjustment to the figures in box A	
Add any amounts not included in box A on which Class 1A NICs are due Brief description	Amount to be added B £ 1A
Deduct any amounts included in box A on which Class 1A NICs are not due Brief description	Amount to be deducted C £
Total of benefits on which Class 1A NICs are due	box A + box B minus box C D £ 1A
Multiply by Class 1A NICs rate	E 13.8%
Class 1A NICs payable	box D x rate in box E F £ 1A