

3 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.*

Forms P11D

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.

4 Adjustments to Class 1A NICs

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

Paragraph 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