

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

Year ended 5 April 2018

Employer PAYE reference

Accounts office reference

Please return this form to the address shown below

Employer name and address

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If this replaces a return that was issued automatically it may not show all of your details. If so, fill in the top of this return before you send it to your HM Revenue and Customs (HMRC) office.

Please read the notes overleaf before completing this return.

Don't declare any amounts already reported under the Taxed Award Scheme arrangements.

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) and/or the total benefits that have been taxed through your payroll. There's a quick guide to working out whether Class 1A NICs are due in Part 2 of the CWG5 if you're not sure.

Please note: if you need to adjust the figures entered in box A, don't complete box C below, tick this box and complete Section 4 overleaf.

Multiply by Class 1A NICs rate	B	13.8%	
Class 1A NICs payable (Don't fill this in if you're making an adjustment in Section 4.)	C	£	1A

2 Employer declaration

Tick the relevant box and fill in the appropriate details.

No expenses payments or benefits that must be returned on forms P11D or taxed through payroll have been or will be provided for the year ended 5 April 2018

I confirm that all details of expenses payments and benefits that must be returned on forms P11D for the year ending 5 April 2018 **are enclosed** with this declaration. I confirm that I have declared any Class 1A NICs due for expenses payments and benefits that have been taxed through the payroll. I declare that the details provided are fully and truly stated to the best of my knowledge and belief.

Forms P11D for the year ended 5 April 2018 were sent to HMRC office on / /

I confirm that details of expenses payments and benefits that must be returned on forms P11D or taxed through payroll have been sent to HMRC.

I declare that all the details on this form are fully and truly stated to the best of my knowledge and belief.

Signature of employer Date / /

The declaration should be signed by the employer or any person authorised to do so.

Capacity in which signed

3 Notes for employer

Class 1A National Insurance contributions (NICs) due

You need to pay Class 1A NICs on taxable expenses and benefits, unless Class 1 or Class 1B NICs are due. The brown boxes marked '1A' on the P11D indicate that you need to pay Class 1A NICs but you also need to include benefits you've payrolled, and not included on form P11D. You can find more information in booklet CWG5 'Class 1A National Insurance contributions on benefits in kind. A guide for employers'.

You need to pay Class 1A NICs shown on the return to the Accounts Office. For details on how to pay, go to www.gov.uk/pay-class-1a-national-insurance

Your payment must reach us by:

- 19 July if paying by post
- 22 July if paying by an approved electronic method

Please note that if 22 July falls on a non-banking day, you'll need to pay early unless you are using Faster Payments. There's more information on our website. We charge interest on late payments.

The filing deadline is 6 July. If we've not received your return by 19 July, we'll charge penalties. The amount we charge is £100 for each month or part month the return is outstanding, for each 50 employees or part batch of 50.

P11D Forms

You must complete P11D for each employee or director who receives taxable expenses or benefits from you, or from a third party by your arrangement unless:

- you registered online before the start of the tax year to payroll all taxable expenses and benefits, and you've taxed them in full
- the expenses were covered by an exemption, or an agreed bespoke benchmark rate
- you've arranged a PAYE Settlement Agreement with us

Whether you taxed the benefits through your payroll or not, you need to give your employees a copy of the information you've reported on a P11D or your Full Payment Submissions on or before 6 July, so that they can complete a tax return if they get one.

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
Add any amounts not included in box A on which Class 1A NICs are due	Amount to be added		
Brief description <input type="text"/>	B	£	1A
Deduct any amounts included in box A on which Class 1A NICs are not due	Amount to be deducted		
Brief description <input type="text"/>	C	£	
Total of benefits on which Class 1A NICs are due	D	£	box A + box B minus box C 1A
Multiply by Class 1A NICs rate	E	13.8%	
Class 1A NICs payable	F	£	box D x rate in box E 1A