

# P11D factsheet

## 2024/25



An employer must prepare a form P11D for each employee (and for each director in the case of a company), reporting the value of any benefits provided and giving details of any reimbursed non-business expenses. The forms require the date of birth and sex of the individual as well as their name and National Insurance number.

Below is an outline of expenses and benefits that need to be reported on form P11D and the information we will need in order to prepare the P11Ds. Please note – reimbursed business expenses do not need to be reported as they are covered by an exemption.

A	Details of any assets (cars, property, goods or other assets) transferred from the business to directors/employees during the year.
B	Details of any payments made on behalf of directors/employees. This includes private medical insurance policies that are in the name of the individual but paid for by the company
C	Details of any vouchers given to directors/employees in the year and any amounts that have not been processed through the payroll.
D	Details of any living accommodation provided to directors/employees in the year.
E	<p>A note of any mileage allowances paid in the year ended 5 April 2025 where the rate per mile exceeded the HMRC exempt amounts (45p per mile for the first 10,000 miles and 25p per mile for any subsequent miles, for business mileage in an employee's private car). Details of both the total number of miles and the amount paid per mile are required.</p> <p>Details of any reimbursed running costs of private cars as well as company cars.</p>
F	<p>Details of any changes to company cars provided. I will require the following information for each car:</p> <ul style="list-style-type: none"> <li>• The registration number of the car</li> <li>• The make and full model description of the car</li> <li>• The date the car was first registered</li> <li>• The dates the car was made available to the director/employee</li> <li>• The engine size of the car</li> <li>• The CO2 emission of the car (if applicable)</li> <li>• Is the car a petrol or diesel car? And is it Euro 6d compliant?</li> <li>• Was the fuel for non-business travel paid by the company?</li> <li>• The electric only range of the vehicle (if applicable)</li> </ul>

G	Details of any vans (including fuel costs) made available for private use, where the private use of the van is more than just incidental to the business travel and commuting for which the vehicle was provided.
H	Details of any loans provided to directors/employees with low or no interest, unless the balance on all loans did not exceed £10,000 at any time in the year. Details of all transactions, amounts and dates, made to and from the loan in the year are required.
I	Details of any private medical treatment or insurance paid for directors/employees as part of a policy in the name of the company.
J	Details of any qualifying relocation expenses payments and benefits provided to directors/employees.
K	Details of any services supplied to directors/employees.
L	Details of any assets other than vehicles placed at the disposal of directors/employees.
M	Details of any other benefits paid for by the company, including professional subscriptions and life assurance.  Details of any income tax paid but not deducted from directors' remuneration.
N	<p>Details of any non-business expenses reimbursed to directors/employees not covered by the business exemption expenses:</p> <ul style="list-style-type: none"> <li>• Travelling and subsistence payments (except payments for use of an employee's own car)</li> <li>• Entertainment</li> <li>• General expenses allowance for business travel (but not round sum allowances which should usually be payrolled)</li> <li>• Payments for use of home telephone</li> <li>• Non-qualifying relocation expenses</li> <li>• Any other expenses</li> </ul> <p>The total amounts paid using company credit cards in the year for each cardholder, split by category of business and personal expenses. Where a credit card is used to purchase business goods and services that would previously have been paid by cheque, e.g. items bought on the internet or by telephone, these can be excluded, but only if they are wholly for business purposes.</p>

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+44 (0)330 124 1399

[enquiries@krestonreeves.com](mailto:enquiries@krestonreeves.com)

[www.krestonreeves.com](http://www.krestonreeves.com)

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