

# Broadcast

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If you provided expenses and benefits to your employees during the 2022/23 tax year and did not payroll those benefits, you will need to tell HMRC about them on form P11D. You will also need to file a P11D(b) and pay your Class 1A National Insurance.

## Key dates

Forms P11D and P11D(b) for 2022/23 must be filed by 6 July 2023. Employees must be given a copy of their P11D or details of their taxable benefits and expenses by the same date. You must pay your Class 1A National Insurance for 2022/23 by 22 July 2023 if you pay electronically. An earlier date of 19 July 2023 applies if you pay by cheque.

We explain what you need to do to comply with your obligations.

## Form P11D

If you provided expenses and benefits to employees during the 2022/23 tax year which you did not payroll, you would need to tell HMRC about these by filing a P11D for each employee to whom taxable expenses and/or benefits have been provided. You must ensure that your P11Ds for 2022/23 reach HMRC by 6 July 2023. You must give the employee a copy of their P11D or details of the information that it contains by the same date.

You only need to include taxable expenses and benefits which have not been payrolled. You can ignore any benefits which you have included within a PAYE Settlement Agreement. You can also ignore any benefits and expenses which are covered by an exemption (but remember to check all the associated conditions have been met).

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It is important that you file on time as you may be charged a penalty if you file your returns late. It is also important to take care that the forms are correct, as HMRC can also charge penalties for incorrect returns.

## **Online filing only**

HMRC are no longer accepting paper P11Ds for 2022/23. This means you must file your P11Ds online. If you have 500 or fewer P11Ds to file you can use either HMRC's PAYE Online Service or a commercial software package. If you need to file more than 500 P11Ds, you must use a commercial software package.

## **Form P11D(b)**

Form P11D(b) is your declaration that all required P11Ds have been filed and also your Class 1A National Insurance return.

You will need to file a P11D(b) even if you have no P11Ds to submit because you payrolled all taxable benefits and expenses provided to employees in 2022/23.

You must file your P11D(b) by 6 July 2023, using either PAYE Online or commercial software.

## **Class 1A National Insurance**

Class 1A National Insurance is due on most taxable benefits in kind. It is an employer-only charge which for 2022/23 is payable at the rate of 14.53%.

Class 1A National Insurance on benefits in kind is paid in a lump sum after the end of the tax year to which the payment relates. The payment must reach HMRC by 22 July 2023 if you make your payment electronically. If you pay by cheque, you will need to ensure that your payment reaches HMRC by the earlier date of 19 July 2023. It is important that your payment is made on time as interest is charged where payments are made late.

You can make your payment in various ways. Guidance on paying your Class 1A bill can be found on the Gov.uk website at [www.gov.uk/pay-class-1a-national-insurance](https://www.gov.uk/pay-class-1a-national-insurance).

Please contact us on **01753 888211** or email [info@nhllp.com](mailto:info@nhllp.com), we would be happy to assist if you need help with any of the issues raised in this Broadcast.