



Employers need to report taxable expenses and other benefits that they provide to their employees before the July 2024 filing deadline. They also need to calculate, file and pay any Class 1A NIC due.

See notes below for more information.

What needs to be done

Taxable expenses and benefits need to be filed by submitting forms P11D and P11D(b). These forms must be filed online. HMRC no longer accept paper P11D and P11D(b) forms.

What if we have no benefits to declare?

If HMRC has asked you to submit a P11D(b) form and you have nothing to declare, you can tell them you do not owe any employers' Class 1A National Insurance contributions by completing a [no return of Class 1A National Insurance contributions form](#). Only use this declaration if HMRC has asked you to submit a P11D(b) and you have nothing to declare.

Do not ignore reminders to file forms if you have nothing to declare as HMRC will issue late filing penalties.

Filing deadline

The deadline for reporting P11D expenses and benefits in kind and P11D(b) Class 1A National Insurance contributions is 6 July 2024.

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HMRC no longer accept paper amendments to P11D filings. If you make a mistake and need to submit an amendment, you will need to use the 'correct an error' link on the [expenses and benefits for employers' guidance](#).

What is a P11D(b) form?

You need to submit a P11D(b) form if:

- you have submitted any P11D forms;
- you have paid any employees' expenses or benefits through your payroll; or
- HMRC has asked you to file a P11D(b) form, by sending you a notification to do so.

Your P11D(b) form tells HMRC how much employers' Class 1A National Insurance contributions you need to pay on all the expenses and benefits you have provided to your employees through your payroll, as well as any you have reported to HMRC on a P11D form.

What is Class 1A NIC

Because any benefits that are declared on a P11D, for example, use of a company car or private medical cover, have not had any National Insurance deducted, Class 1A contributions simply charge the employer currently 13.8% of the total benefits provided each year as a one-off payment.

If paying electronically, your payment of Class 1A national insurance must clear into HMRC's bank account by 22 July following the end of the tax year. For cheque payments, it's 19 July. When paying electronically, you need to allow enough time for HMRC to have cleared funds by 22 July.

There is a specific reference you need to use to make your Class 1A National Insurance contributions payment. For the 2023-24 tax year this is your normal Accounts Office reference plus the numbers 2413 at the end. Do not leave a space between any of the numbers.

This is an example of the correct format but use your own reference number — 123PA001234562413.

We can help

Clients whose payroll we help to manage can be assured we are dealing with your benefits filing requirements if we are instructed to do so. Readers who are unsure how to make returns, we can help.

Please call us on **01753 888 211** or email info@nhllp.com if you need guidance with any of the issues raised in this Broadcast. We would be happy to help.