Return of Class 1A National Insurance contributions due
Return of expenses and benefits - Employer's declaration

Employer's PAYE reference: **834 / M6115**

Year ended 5 April 2027

Accounts Office reference: **834PB00013344**

Employer's name and address

Sample Payroll Data Company
28 Norway Rd
London
W13 4TG

Class 1A National Insurance contributions (NICs) due

Total benefits liable to class 1A NICs (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 your're not sure.

A £ 22,844 1A

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 benefits on which Class 1A NICs are due

box A + box B *minus* box C

D £ 22,844 1A

Multiply by Class 1A NICs rate

E 15%

Total Class 1A NICs payable

box D x rate in box E

F £ 3,426.60 1A

Notes for employer

You should give each employee or director a copy of their P11D information and **file this P11D(b) to HMRC via the internet by 6 July.**

You do not need to submit a P11D for expenses and benefits that you have registered to be taxed through your payroll (PBIK), but you do need to complete a P11D(b) and **submit it online** to HMRC. Pay Class 1A NICs shown on the return to the Accounts Office. Details on how to pay are on GOV.UK, go to www.gov.uk/pay-class-1a-national-insurance. You should pay by 22 July, or by 19 July if paying by post.

Class 1A National Insurance contributions (NICs) due

You need to pay Class 1A NICs on benefits which have to be returned on forms P11D or have been taxed through your payroll, except where Class 1B NICs are due. To help you identify the benefits where Class 1A NICs are due, the boxes on form P11D are brown and marked '1A'. You can find more information in the 'P11D Guide' and CWG5 - 'Class 1A National insurance contributions on benefits in kind'.

Form P11D

You must complete form P11D for each employee or director if:
- you've provided them with expenses or benefits, which you've not registered to be payrolled and are not covered by a PAYE Settlement Agreement
- you've arranged for taxable expenses or benefits to be provided by a third party.