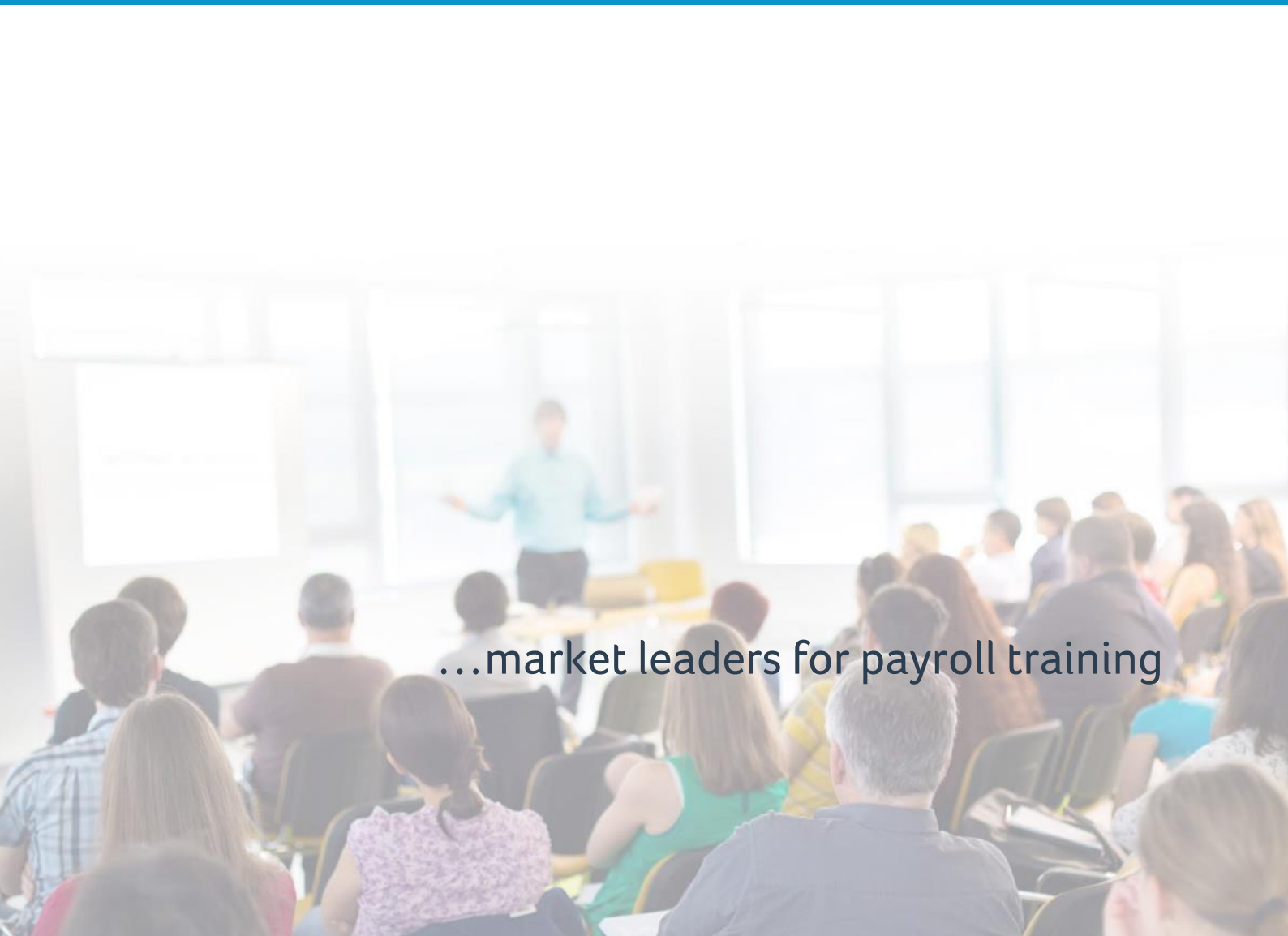


# The P11D, Expenses & Benefits

Scenarios



...market leaders for payroll training

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## Scenarios

This document describes a number of scenarios that you will be asked to consider during the presentation of the course...

### The P11D, Expenses & Benefits

The presenter will explain the answers to each of the scenarios and there is space for you to record these answer.

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### Scenario 1

Which are trivial benefits?

Taking a group of employees out for a meal to celebrate a birthday	
Providing a working lunch for employees	
Team-building event	
Flowers on the birth of a baby	
Taxis when employees work late	
Buying each employee a Christmas present	

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### Scenario 2

ABC Limited gives a £50 John Lewis voucher to an employee who has achieved their sales target for the previous quarter.

**Is this a taxable benefit?**

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### Scenario 3: Taxable expenses payments made to employees

Are the following taxable expenses?

Directors claiming travel costs for board meetings	
Employee travel costs of £30 to a Christmas party where other related party costs are £140	
Travel cost to give evidence in court where case is related to employment	
Travel costs for an employee attending an internal interview at a location other than their normal workplace	
Travel costs for a HR manager attending a grievance meeting at a location other than their normal workplace	

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### Scenario 4: P11D electric car calculation

Christopher has a company car - a fully electric Tesla Model 3 registered in 2022 with a list price of £42,000 and CO2 emissions of 0g/km. He contributes £3,000 to the cost of the car. Over the year the car is unavailable for 40 days.

**What would be the value on the P11D?**

Step	Calculation	Total
List price & accessories		
<i>Minus capital contribution</i>		
<i>Multiplied by CO2 emissions</i>		
<i>Minus days unavailable*</i>		

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### Scenario 5: Calculating the relocation benefit

An employee is relocating incurs a number of related costs.

**What figure will be reported in Section J of the P11D?**

Cost of sale of house	£1,500
Costs of purchase	£2,000
Removal	£2,375
T&S	£350
Temporary accommodation	£1,500
Landscape gardening at new property	£1,500
White goods	£750
<b>Total qualifying expenses</b>	
<b>Reported on Section J</b>	

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### Scenario 6

- A solicitor provides a conveyancing service to staff
- Staff pay the actual cost of land registry searches, stamp duty, postage

**Should this be reported on Section K of the P11D**

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