

***Departmental P11D Returns for Tax Year 2021/2022***

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| **Department or Unit:** |  | **Dept Code** |  |  |

**A signed declaration or email confirmation is still required if you have no items to declare.**

**Please use alternative form provided for NIL RETURN.**

**Introduction and Instructions for Completion:**

The University is required to complete P11D returns to HM Revenue & Customs (HMRC) in respect of taxable expenses and/or benefits provided to its staff during the tax year ending 5th April 2022. For this information to be gathered in a structured and consistent form, please will you complete this return for your department or unit, sign and date it, and **return it by email only no later than Friday 6th May 2022**;

**email as a .pdf document to** [**P11D@admin.ox.ac.uk**](mailto:P11D@admin.ox.ac.uk)

Please answer all of the questions as directed. Where further information is required, this should be completed in the appropriate appendix. **We only require you to return those appendices to which you have added information**. Before completing the declarations on page 9, please indicate which appendices you will be returning. If you have nothing to report please read, sign and return the alternative ‘Nil Return’ form.

If you have any questions relating to the completion of this form, please contact Magda Koczan, Senior Payroll & Benefits Officer by email, [magda.koczan@admin.ox.ac.uk](mailto:magda.koczan@admin.ox.ac.uk)

This document is available in an electronic version as a Microsoft Word document at [**http://www.admin.ox.ac.uk/finance/processes/forms/payroll/#d.en.15382**](http://www.admin.ox.ac.uk/finance/processes/forms/payroll/%23d.en.15382). In this version the web-links referred to in the text are active and should take you directly to the web pages indicated.

**The Expenses Guide:**

The University’s Expenses Guide details all instances where payment to staff can be made without incurring a taxable benefit. This guide is available on-line at: <https://finance.admin.ox.ac.uk/departmental-expenses-guidance>

This guide is based upon detail submitted to HMRC in order to maintain our P11D exemptions. Any payments made to or on behalf of individuals who are not covered by this guide or not paid already through the University payroll must be reported to HMRC on form P11D as a taxable expense/benefit. This includes situations where a funding body agrees to cover costs that are not usually borne by the University.

**Late Returns:**

As there is a statutory obligation upon the University to submit a complete return within a set timescale you must ensure that a return has been made to us before the deadline of Friday 6th May. **In instances where late returns are made or no return is made at all, a penalty charge may be levied upon the defaulting department or unit to cover the cost of the extra administrative effort required obtaining the information and any resultant penalties or fines imposed by HMRC.**

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| **1.** | **Telecommunications charges** – including mobile phones, smartphones, landlines, and internet charges. | |
| Telephone and internet equipment / line rental and call charges are not taxable only if the guidance detailed in the University Expenses Guide is followed. In order to determine whether there has been any usage outside of these guidelines, please answer the following questions: | | |
| (a) MOBILE PHONES/SMARTPHONES.  This question relates only to mobile phones/smartphones where payment is made – either for the phone, or for ongoing call or rental charges, directly by the department. Do not consider repayment of employees’ expense claims for mobile phones as these will be dealt with during the tax year.  Do you have any members of staff in the department who have been provided with more than one mobile phone? | | **YES / NO** |
| (b) FIXED-LINE PHONES.  This question relates only to phones on fixed lines at private addresses where payment is made – either for the phone, or for ongoing call or rental charges, directly by the department. Do not consider repayment of employees’ expense claims for phones, as these will be dealt with during the tax year.  All of the following conditions need to be met for the above expenses to be tax allowable.  - individuals have a clause in their employment contract – or covering letter – that requires them to use the phone provided for business.  - the phone is provided for business use (which means that private use will not exceed 10% of the time);  - the billing is itemized and private calls are marked on the bill;  Do you have any members of staff in the department for whom a fixed-line phone has been provided at a private address and for which *any one* of the conditions above **does not** apply? | | **YES / NO** |
| (c) INTERNET ACCESS.  This question relates only to internet access provided to individuals at private addresses where payment is made directly by the department. Do not consider repayment of employees’ expense claims for internet access, or access by individuals whilst staying in hotels or travelling, as these will be dealt with during the tax year.  All of the following conditions need to be met for the above expenses to be tax allowable.  - individuals have a clause in their employment contract – or covering letter – that requires them to use the provided access for business.  - the internet access is provided for business use (which means that private use will not exceed 10% of the time);  Do you have any members of staff in the department for whom internet access has been provided at a private address and for which *any one* of the conditions above **does not** apply? | | **YES / NO** |
| If the answer to (a), (b) or (c) is ‘YES’, then please complete Appendix 1 for the staff concerned, otherwise proceed to section 2. | | |
| *For more information on what is not considered to be a taxable benefit in this area and what is permissible, please refer to the Expenses Guide:* <https://finance.admin.ox.ac.uk/departmental-expenses-guidance> | | |

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| **2.** | **University Vehicles** | |
| Vehicles owned by your Department should be kept overnight on University premises and not be used by employees in any private capacity. Please note that HMRC require a detailed log of all use of any such vehicles, showing reasons for trips and odometer readings. | | |
| (a) Please indicate the numbers of vehicles owned by the department – if no vehicles are owned, place a zero in this box, and then continue to section 3. If vehicles are owned, then please complete Appendix 2 with the required details. | |  |
| *For more information on what is not considered to be a taxable benefit in this area and what is, please refer to the Expenses Guide, available via the following web link:* <https://finance.admin.ox.ac.uk/travel-expenses-departmental-guidance#collapse1031411> | | |

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| **3.** | **Mileage Allowance** | |
| Persons who have been paid mileage expenses gross at 45p per mile and who have exceeded 10,000 miles in the tax year must be identified for P11D purposes. Please provide details of all employees within your department who have received mileage reimbursements in excess of £4,500 within the last tax year. | | |
| (a) Has your department reimbursed mileage costs of any staff in excess of £4,500 in the last tax year? *Please delete as appropriate* | | **YES / NO** |
| If the answer to (a) above is ‘YES’ then please complete Appendix 3, otherwise proceed to section 4. | | |
| *For more information on what is not considered to be a taxable benefit in this area and what is, please refer to the current Expenses Guide, available via the following web link :* <https://finance.admin.ox.ac.uk/travel-expenses-departmental-guidance#collapse1031411> | | |

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| **4.** | **Staff Entertaining** | |
| Certain events or functions for staff which are paid for by the University are *not* considered to be a taxable benefit. *All* of the following key conditions must apply:  - The event is an annual event such as a Christmas party or summer barbeque and not a one-off.  - The event is open to all staff and is not limited to specific groups (the definition of groups in this instance, includes research groups, sub-departments, etc).  - The total, cumulative cost of all such events is no more than £150 per head per annum.  Thus, annual Christmas parties or summer parties which are open to staff generally and where the aggregate cost is no more than £150 per head per annum are *not* considered to be a taxable benefit.  Special arrangements exist where, subject to funding being available, one-off events which are open to staff generally can be reimbursed. These events are still taxable, however, but the tax is paid by the Department on behalf of the individuals involved through a PAYE Settlement Agreement.  Where expenses relate to “business lunches” or where working meals are taken other than on University premises, including colleges, there will be no tax liability and the full costs may be claimed or provided, but only as long as they meet the criteria specified in the Expenses Guide. These expenses **do not** need to be entered on the P11D return.  Please answer the following questions: | | |
| (a) Has your department paid for or reimbursed the costs of staff for any one-off or other events which might be deemed to be taxable, covered by the PAYE Settlement Agreement as described above? *Please delete as appropriate.* If you have answered ‘no’, continue to (c). | | **YES / NO** |
| (b) If the answer to (a) is ‘YES’, has your department submitted a PSA form to Central Finance in relation to this event? | | **YES / NO** |
| If the answer to (b) is ‘NO’, then please complete Appendix 4. Otherwise no further action is required. | |  |
| (c) Has your department paid for or reimbursed the costs of staff for any one-off or other events, which might be deemed to be taxable, **not** covered by the PAYE Settlement Agreement as described above? | | **YES / NO** |
| If the answer to (c) is ‘YES’, then please complete Appendix 4. | | |
| *For more information on what is not considered to be a taxable benefit in this area and what is, please refer to the Expenses Guide, available via the following web link:*   <https://finance.admin.ox.ac.uk/hospitality-and-entertaining-expenses-departmental-guidance> | | |

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| **5.** | **Course Fees** | |
| Courses that the University funds or contributes to on behalf of an individual member of staff are not usually taxable **if they are a requirement of, or closely connected to, the work of the employee**. Where the course is not linked to the employee’s job, however, payment of fees by the University may result in a taxable benefit that must be notified. Please answer the following question: | | |
| (a) Has your department funded any courses for staff where the course is NOT closely connected to the work of the individual concerned? *Please delete as appropriate* | | **YES / NO** |
| If the answer to (a) above is ‘YES’ then please complete Appendix 5, otherwise proceed to section 6. | | |
| *For more information on what is not considered to be a taxable benefit in this area and what is, please refer to the current Expenses Guide, available via the following web link:* <https://finance.admin.ox.ac.uk/miscellaneous-expenses-departmental-guidance#collapse1037366> | | |

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| **6.** | **Accommodation** | |
| Please advise us of **any person who is provided with accommodation** or where their rent is being paid over a period of more than one month. This includes any caretakers, security staff etc. We also need to be informed of any utility bills or regular accommodation-related payments that are paid for or reimbursed to any employees including: electricity, gas water, council tax, repairs, decoration etc. | | |
| (a) Does your department provide accommodation, or has your department reimbursed or paid for any of the expenses detailed above? *Please delete as appropriate* | | **YES / NO** |
| If the answer to (a) above is ‘YES’ then please complete Appendix 6 otherwise proceed to section 7. | | |
| *For more information on what is not considered to be a taxable benefit in this area and what is, please refer to the Expenses Guide, available via the following web link:* [*https://finance.admin.ox.ac.uk/accommodation-and-subsistance-expenses-departmental-guidance*](https://finance.admin.ox.ac.uk/accommodation-and-subsistance-expenses-departmental-guidance) | | |

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| **7.** | **Relocation Expenses** | |
| All reimbursements/invoices processed since 31st January 2022 must be reported here.  No payments relating to relocation of staff, their households or belongings should be made on behalf of or reimbursed to employees outside this scheme, even where they are funded by an outside body, without prior approval of the Head of Administration and Finance or other appropriate authorised person. Such payments may be considered as benefits in kind by HMRC. | | |
| (a) Has your department reimbursed or paid for any relocation expenses, including professional fees, removal or storage charges, apart from those paid through the approved scheme detailed above? *Please delete as appropriate* | | **YES / NO** |
| If the answer to (a) above is ‘YES’ then please complete Appendix 7, otherwise proceed to section 8. | | |
| *For more information on what is not considered to be a taxable benefit in this area and what is, please refer to the Relocation Scheme guidance at the following link:* <https://finance.admin.ox.ac.uk/relocation-scheme> | | |

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| **8.** | **Third Party Benefits** | |
| Please notify us of any benefits received by individual staff that may have been reimbursed to a third party to pay on their behalf e.g. private health care reimbursed to a College on behalf of an employee or schools fees paid directly to the educational institute. Although we may not be directly paying the provider of the benefit in these instances or reimbursing the individual directly we are still liable to report it to HMRC. | | |
| (a) Has your department reimbursed or paid for any expenses of the type detailed above? *Please delete as appropriate* | | **YES / NO** |
| If the answer to (a) above is ‘YES’ then please complete Appendix 8, otherwise proceed to section 9. | | |

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| **9.** | **Subscriptions to Professional Bodies/ Journals and Periodicals** | |
| **- Subscriptions/Membership to Professional Bodies** listed on HMRC’s list 3 and where an employee is required by their contract to be a member of a professional body are covered by an exemption and are not required to be reported on the P11D return.  The details of the list 3 can be found at <http://www.hmrc.gov.uk/list3/index.htm>  Please check this list before signing off reimbursement of a subscription/membership fee and refer to the Expenses Guide at <https://finance.admin.ox.ac.uk/miscellaneous-expenses-departmental-guidance#collapse1036276>  Subscriptions to journals or periodicals should be made in the departments name wherever possible. Reimbursements to individuals for personal subscriptions not on HMRC’s list 3 are liable to both tax and Class 1 NI deductions and should be made through their payroll record or included in the PSA. | | |
| a) Has your department reimbursed or paid for any expenses of the type detailed above that are *not* on the HMRC’s list 3 or are personal subscriptions to journals or periodicals **that have not been processed through the payroll or included in the PSA?** *Please delete as appropriate* | | **YES / NO** |
| If the answer to (a) above is ‘YES’ then please complete Appendix 9 and attach a copy of the expenses claim form so tax and NI can be accounted for, otherwise proceed to section 10. | | |

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| **10.** | **Assets bought , sold or given to employees** | |
| **- Assets bought, sold or given** to an employee will give rise to certain tax and National Insurance obligations. E.g. Laptops or mobile phones where they are not recovered when an employee leaves University employment. The transfer of these assets is reportable on the P11D return.   The value of the asset is its second-hand value at the point of transfer or sale. | | |
| a) Has your department transferred or sold any assets of the type detailed above *Please delete as appropriate* | | **YES / NO** |
| If the answer to (a) above is ‘YES’ then please complete Appendix 10, otherwise proceed to section 11. | | |

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| **11.** | **Other Benefits** | |
| We also need to know about other benefits that have been paid which may need to be reported. These include:  - **Loans** which have been made to individuals, excluding cycle loans and train/bus/parking loans.  - **Childcare expenses** where you have reimbursed additional childcare costs either directly or indirectly (for instance, when the employee has worked overtime or attended meetings etc.)  - **Trivial benefits** that **exceed £50** should be reported on the P11D return, as there will be a tax liability. Gifts given to an employee for special occasions such a birthdays or marriage that do not exceed £50 do not need to be reported. – We recommend you refer to the Expenses Guide, at <https://finance.admin.ox.ac.uk/miscellaneous-expenses-departmental-guidance#collapse1037556> while considering this point.  [-**Retirement gifts**](http://www.admin.ox.ac.uk/finance/epp/expenses/guide/52awardstostaff/) where the length of service is less than 20 years and the contribution from the department is greater than £50, it should be reported on the P11D return. Personal donations from colleagues should be deducted from the total cost of the gift to calculate the value of the benefit. – For further information please refer to the Expenses Guide, at <https://finance.admin.ox.ac.uk/miscellaneous-expenses-departmental-guidance>   - **Meals** provided by the department to individuals where usually meals are not free or subsidised to all departmental staff. See <https://finance.admin.ox.ac.uk/hospitality-and-entertaining-expenses-departmental-guidance>   - **Medical, dental treatment or health insurance** e.g. BUPA. Reimbursement of the costs of eye examinations for display screen equipment (DSE) users and any contributions towards spectacles prescribed solely for the use of DSE equipment **does not** need to be reported on the P11D return.  - **Home to work mileage (including out of hours journeys)**. Even if the grantor has agreed to cover these costs they are taxable and should be paid through the payroll. *Exclude any payments already made through Payroll.*  *-***Vouchers** given in payment for service or services are liable for tax and Class 1 NICs. Any vouchers given should be reported to the payroll office for the appropriate deductions to be taken at source. | | |
| 1. Has your department reimbursed or paid for any expenses of the type detailed above that have not been processed through the payroll? *Please delete as appropriate* | | **YES / NO** |
| If the answer to (a) above is ‘YES’ then please complete Appendix 11, otherwise proceed to section 12. | | |

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| **12.** | **Declaration -** A signed declaration or email confirmation is still required if you have no items to declare. | | | |
| Please complete the following declaration in respect of this return: | | | | |
| I confirm that there are no payments which have been made to or on behalf of individuals within the department or unit named on the cover of this return for the tax year ending 5th April 2021 which:  - have not been paid for through the University payroll; or  - are not covered by the P11D exemptions as set out in the University’s Expenses Guide; or  - are otherwise notified on this return.  I am including the following appendices with this return. (Please tick each box for which a completed appendix sheet is being returned).  Appendix 1 □ Appendix 4 □ Appendix 7 □ Appendix 10 □ Appendix 2 □ Appendix 5 □ Appendix 8 □ Appendix 11 □ Appendix 3 □ Appendix 6 □ Appendix 9 □  Please sign and date the following: | | | | |
| **Administrator/ Authorised Payroll Signatory:** | | **Signed:** | **Please print name:** | **Date:** |
| If there is any additional information which you wish to add to this return, please include it below or indicate below that it is included on an attachment: | | | | |
| Please return this completed document plus indicated appendices, by email only, to:  [P11D@admin.ox.ac.uk](mailto:P11D@admin.ox.ac.uk) | | | | |