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P11D Expenses and benefits Factsheet

The most common taxable expenses or benefits provided by an employer to its employees or directors are:

- Assets transferred or gifted to an employee or director (*e.g. computer equipment*)
- Assets made available for private use (*e.g. the private use of computer equipment*)
- Payments made of behalf of an employee or director (*e.g. paying a personal bill*)
- Reimbursement by the company to an employee or director for a personal expense, such as bank charges
- Providing of accommodation
- Mileage allowance paid in excess of HMRC's approved rates
- Providing parking or reimbursing parking charges which are not exempt (see [here](#))
- Childcare payments or vouchers above the exempt limit
- Clothing not considered uniform or protective clothing
- Club or professional memberships
- Car and car fuel
- Vans
- Private medical treatment or insurance
- Non-business entertainment
- Relocation expenses
- Low interest or interest free loans with a balance exceeding £10,000

A full list of taxable expenses or benefits and further guidance can be found by visiting:
<https://www.gov.uk/expenses-and-benefits-a-to-z>

Further guidance for employers can be found by visiting:
<https://www.gov.uk/employer-reporting-expenses-benefits/reporting-and-paying>