

# FORM P11D for the period 1 January 2015 to 31 December 2015



**Employer's Name and Address** (include Eircode)

**Employer's Registration No.**

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Please quote this number in all correspondence with Revenue.

**Revenue Return Address\***

When submitting this return use any envelope and write 'Freepost' above the Return Address. You do not need to attach a stamp.

\*If the Return Address of your Revenue office is not shown on this page, check any recent correspondence from Revenue to find the address to which you should submit this form.

**Please read the Notes section before completing this form.**

**Return by employer of benefits, non-cash emoluments and payments not subjected to PAYE/Universal Social Charge (USC) provided to directors and certain employees (Section 897, Taxes Consolidation Act 1997)**

You are hereby required to prepare and deliver to me a return, for the period 1 January 2015 to 31 December 2015, of items numbered 1 to 3 inclusive overleaf in respect of all employees (with emoluments of €1,905 or more, inclusive of benefits for the period 1 January 2015 to 31 December 2015) and directors **to which PAYE/PRSI/USC has not been applied.**

**If you did not provide benefits, non-cash emoluments or payments not subjected to PAYE/USC to either employees or directors, enter 'NONE' in this box, sign the declaration and return the form to me.**

This return should be submitted within one month from date of issue.

**You must sign this declaration**

I declare that, to the best of my knowledge and belief, this form contains a correct return of the matters requested for the period 1 January 2015 to 31 December 2015 in accordance with the provisions of the Taxes Consolidation Act 1997.

Signature

Date

Capacity of Signatory

I can be contacted by telephone during normal business hours at

Directors/Employees		1 - PRSAs	2 - Unrecouped PAYE/USC	3 - Any Other Non-Cash Benefits from which PAYE/PRSI/USC were not deducted	
PPS No.	First Name and Surname Include even if Director/Employee is no longer resident in Ireland	Amount Contributed by Employer	If PAYE/USC due on 'notional pay' was not recouped from the Director/Employee before the relevant date, enter amount of any unrecouped PAYE/USC below  (see paragraph on 'Employee fails to reimburse employer' in the Employer's Guide to Benefit-in-Kind)	Net Realisable Value	Brief Description
1		€	€	€	
2		€	€	€	
3		€	€	€	
4		€	€	€	
5		€	€	€	
6		€	€	€	
7		€	€	€	
8		€	€	€	
9		€	€	€	
10		€	€	€	
11		€	€	€	
12		€	€	€	
13		€	€	€	
14		€	€	€	
15		€	€	€	
16		€	€	€	
17		€	€	€	
18		€	€	€	
19		€	€	€	
20		€	€	€	

Only directors/employees in receipt of items mentioned need be included in this return.

With effect from 1 January 2011 where an employer provides free or subsidised childcare facilities a taxable benefit will arise - See Employer's Guide to operating Benefit-in-Kind.

Deductions of Tax, PRSI and USC must be made from pay in respect of the notional income amount of any payment of membership fees of a professional body paid by an employer on behalf of an employee. See eBrief 19/2011 [www.revenue.ie/en/practitioner/ebrief/archive/2011/no-192011.html](http://www.revenue.ie/en/practitioner/ebrief/archive/2011/no-192011.html) for exceptions to this rule.

## Notes

PAYE, PRSI, and USC due in respect of the taxable value of most benefits-in-kind and other non-cash benefits, provided for employees, are collected through the PAYE system by employers.

Please see the information guide entitled **Employer's Guide to Benefit-in-Kind** for further information. This guide is available at <http://www.revenue.ie/en/tax/it/leaflets/benefit-in-kind/index.html> or from any Revenue office.

### The following are not required to be returned:

- (a) items which have been included in gross pay for PAYE/PRSI/USC purposes or which have been approved by your Revenue office for payment without deductions,
- (b) reimbursement of vouched business expenditure incurred by employees on behalf of the employer,
- (c) reimbursement of expenses which have been wholly, exclusively and necessarily incurred in the performance of the duties of the office or employment,
- (d) expenses in respect of motoring and subsistence which were paid in accordance with the guidelines in Revenue's Explanatory Leaflets IT51 'Employees' Motoring Expenses' and IT54 'Employees' Subsistence Expenses',
- (e) monthly bus or train passes for use on a scheduled licensed passenger transport service or where an employee has acquired a bicycle under the 'Cycle to Work Scheme' - See Employer's Guide to operating Benefit-in-Kind,
- (f) items returned on Form CT1 in respect of directors provided that all of the details required on the Form P11D were included on the Form CT1,
- (g) a small benefit not exceeding €250 up to and including 21 October 2015 qualifies for the small benefits exemption. With effect from 22 October 2015, amounts up to €500 may be paid without deduction of PAYE/USC/PRSI. Only one such benefit may be paid in a year of assessment,
- (h) living accommodation for an employee in part of the employer's business premises, if the employee is required to live there for the purpose of carrying out his or her duties properly, and either
  - (1) it has been the common practice for at least ten years before 29 July 1958, in that class of trade to provide employees of his or her class with such accommodation, or
  - (2) it is necessary, in that class of trade, for employees of his or her class to live on such premises.

**This exclusion does not apply if the employee is a director of the concern, or of any subsidiary or controlling concern, or of any concern under the same control.**

- (i) meals in a canteen in which meals are provided for the employer's staff generally - See Employer's Guide to Benefit-in-Kind,
- (j) expenses incurred in the provision of any pension, annuity, lump sum, gratuity or similar benefit to be given to the director or employee, or his or her spouse or civil partner, children or dependents, on his or her retirement or death,
- (k) the private use of company vans where **all of the following conditions** are satisfied:
  - the van is supplied by the employer to the employee for the purposes of the employee's work and there is an employer requirement to bring the van home **after work**,
  - apart from travelling to and from home to work all other private use is prohibited, and there is in fact no other private use,
  - the employee spends at least 80% of his or her working time away from the employer's workplace to which they are attached,
- (l) laptops, mobile phones and high speed internet connections provided by the employer where private use is merely incidental to the business use - See Employer's Guide to Benefit-in-Kind,
- (m) any other benefits that comply with the exempting conditions laid out in the Employer's Guide to Benefit-in-Kind.

Details of share options and other rights granted, exercised, assigned and released under unapproved share option schemes or other schemes should be returned on Form RSS1. In accordance with Revenue eBrief No. 02/15, an electronic version of the Form RSS1 will be available for download from [www.revenue.ie](http://www.revenue.ie).

## Penalties

### The law provides for penalties for:

**Failure to make a return, the making of an incorrect return or helping to make an incorrect return.**

#### These penalties include

- fines of up to €126,970  
and / or
- imprisonment