

Form P11D

Part 05-03-08

This manual should be read in conjunction with sections 114, 118, 122 and 897 of the Taxes Consolidation Act 1997

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Introduction

The Form P11D is a form which Revenue may issue to an employer requiring them to provide particulars of benefits received by all employees in receipt of emoluments (inclusive of benefits) of €1,905 or greater in a year of assessment.

Where a Form P11D is issued by Revenue to an employer, the employer has until the date specified by Revenue to complete and return the form to Revenue. In practice, this is generally specified to be one month from the date of the issue of the form.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

1. Particulars to be Included on Form P11D

Section 897 of the Taxes Consolidation Act 1997 (TCA 1997) requires full particulars of all pay and benefits to be included on the form P11D. In practice, Revenue does not require employers to include pay or benefits on the form that have already been subject to PAYE by the employer.

An example of a benefit that is outside the scope of the PAYE system and therefore required to be included on a Form P11D is:

- un-recouped notional pay arising as a result of section 985A where the employee left his or her employment prior to the date the notional pay was applied to the employee.

Employer contributions to a PRSA is a benefit to the employee. Following Finance Act 2022, from 1 January 2023 it is no longer a taxable benefit (section 118(5) of the TCA 1997). Section 897A(2)(f) TCA 1997 and Income Tax (Employments) Regulations 2018 S.I. No. 345/2018 - Regulation 10 requires an employer to report the amounts of contributions made to a PRSA on the payroll submission to Revenue. Details are not therefore required to be included on the Form P11D. Information on Personal Retirement Savings Accounts can be found in [Chapter 24 of the Pensions Manual](#).

Details of share options and other forms of share based remuneration provided to employees are not required to be included on the Form P11D. Such benefits are covered by separate reporting obligations. Information on reporting details relating to share schemes can be found in [Chapter 15 of the Share Scheme Manual](#).

The notes section on the final page of the Form P11D provides further guidance regarding benefits that are not required by Revenue to be returned on this form.

2. Penalties

Failure to deliver a Form P11D within the stated time limit can give rise to a penalty of €3,000. This penalty is increased to €4,000 if the form is still not submitted by the end of the tax year immediately following the year of assessment in which the form was issued.

If the employer is a body of persons (for example a company), a penalty of €1,000 may apply to the secretary of the body if the form is not delivered within the time limit. This penalty is increased to €2,000 if the return is still not submitted by the end of the tax year immediately following the year of assessment in which the form was issued.

Where the secretary acted fraudulently or negligently a penalty of between €1,500 and €3,000 may apply.

Tax law also provides for criminal sanctions for -

- the failure to complete the form
- the making of a false return or
- facilitating the making of a false return.

In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and/or imprisonment.