

Type of payment	Reporting for tax	Reporting for NICs
A Employer reimburses or otherwise meets up to the full cost of business travel and such payments and/or provision is subject to a dispensation.	Nothing to report.	Nothing to report.
B As in A above but not subject to a dispensation.	Amount paid or provided to the employee (including VAT) must be reported on <i>P11D</i> and copied to employees.	Nothing to report.
C Employer makes payment (or provision for travel) and the payments (or the value of any provision for travel) are more than the full cost of the business travel. PSA in place.	Nothing to report.	If payment exceeds the full cost of travel, NICs will be due on the excess and on any tax payable by the employer under the PSA. The NICs must be accounted for by 19 October after the end of the tax year (same as the PSA).
D As in C above but no PSA in place.	Everything paid or provided to the employee, and any amount repaid (made good) by the employee, must be reported on <i>P11D</i> and copied to employees. Where payment exceeds full cost of travel PAYE should be operated on the full amount.	If payment exceeds the full cost of travel, Class 1 NICs will be due on the excess and should be accounted for in the pay period. Any Class 1A NICs due in respect of the value of any provision for travel should be accounted for on the <i>P11D(b)</i> .
E Employer pays a round sum or a scale rate for business travel which an Inspector agrees is clearly designed to do no more than meet expenses actually incurred. The payment is not covered by a dispensation or PSA.	Full amount paid to the employee must be reported on <i>P11D</i> and copied to employees.	Nothing to report.
F Employer provides a travel voucher <i>for example an air or rail ticket</i> and this provision is not covered by a dispensation or PSA.	The cost of providing the voucher, including VAT must be reported on <i>P11D</i> or <i>P9D</i> and copied to employees.	If the voucher is for business travel there will be nothing to report. If the vouchers are for private use Class 1 NICs will be due on the cost of providing the voucher and should be accounted for in the pay period.

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G Employer pays direct for an employee's travel costs for example, settles the employee's hotel bill - and this provision is not covered by a dispensation or PSA.	Amount paid, including VAT, must be reported on <i>P11D</i> and copied to employees.	Any Class 1A NICs due in respect of the value of any provision for travel should be accounted for on the <i>P11D(b)</i> .
H Employer pays directly for full travel costs incurred when employee is attending a work related training course.	Nothing to report.	Nothing to report.
I Employer provides overnight accommodation at conference centre for employees attending conference.	The marginal cost to the employer of providing the accommodation must be reported on <i>P11D</i> and copied to employees.	Any Class 1A NICs due in respect of the value of the overnight accommodation should be accounted for on the <i>P11D(b)</i> .
J Employer makes mileage expenses payments for business travel in employee's own vehicle.	See paragraph 9.13.	See paragraph 6.3.