

## Trivial Benefits

Trivial Benefits are 'low-value benefits in kind' with an individual cost of £50 or less that don't need to be reported to HMRC.

### What can be classed as a trivial benefit?

Anything that is:

- Not cash or a gift voucher
- Not paid as a reward for service or performance
- £50 or less

### How much can be claimed and how often?

This depends on the category of the claim

#### Employees

Can be paid as many times as you like, so long as the trivial benefit is £50 or less each time.

#### Directors

Subject to an annual cap of £300. So, in affect, 6 trivial benefits can be claimed each year of £50 each (or less).

#### Director's family member employees

Also subject to the annual cap of £300.

Below are some examples of qualifying trivial benefits are as follows:

- A Director buys a pair of cufflinks for himself through his company for £50
- A director buys each employee a bottle of wine for £25 as a Christmas present

*Bear in mind that Trivial Benefits cannot be regular.  
For example, you cannot pay for a weekly meal out.*

