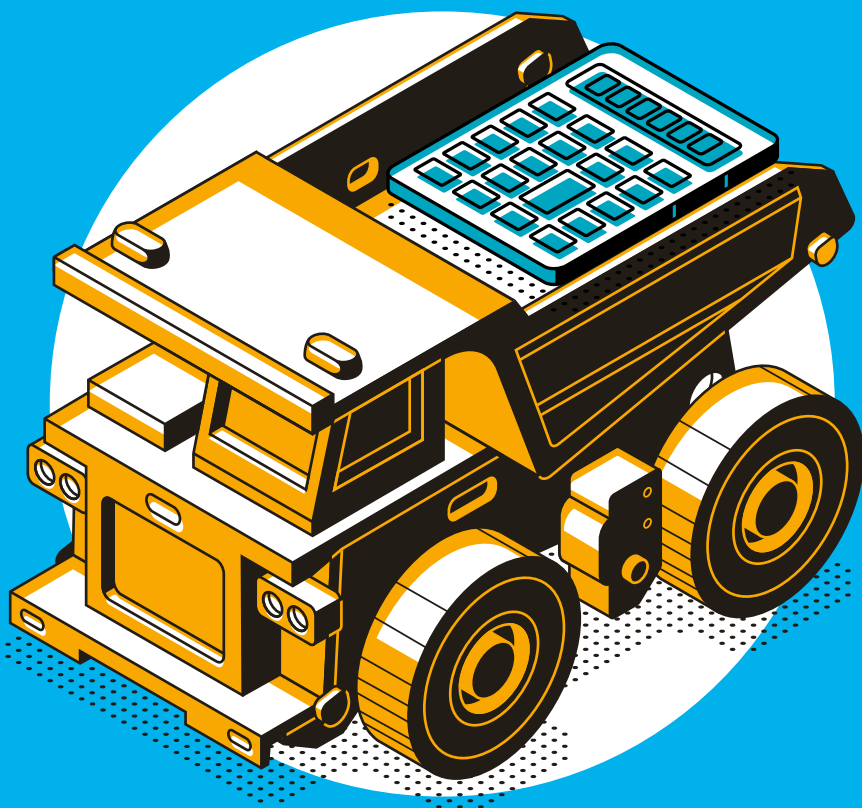


# 2025 LEVY RETURN

## HOW TO CALCULATE YOUR FIGURES





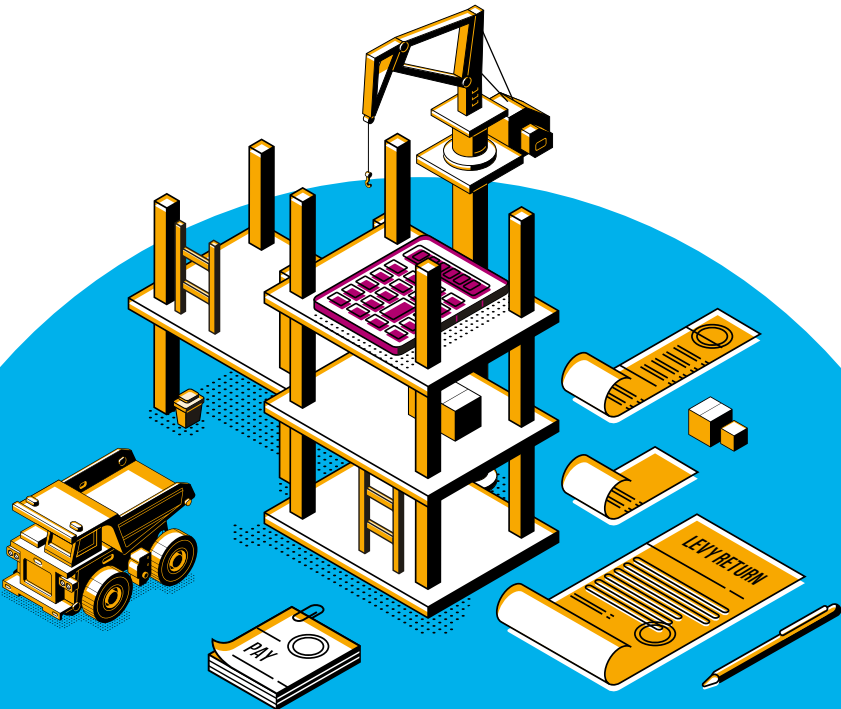
The CITB Levy is based on your total wage bill for the year and includes individuals on the payroll and Construction Industry Scheme (CIS) subcontractors from whom you make a CIS deduction.

To determine your total wage bill for the 2025 Levy Return, you will need the following covering the 2024 to 2025 tax year (6 April 2024 to 5 April 2025):

- payroll records
- monthly HMRC CIS300 or CIS online returns
- purchase ledger



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# Payments to employees, including paid directors (SECTION 2)

**BOX A** – total gross taxable payments made to all employees on the payroll, including paid directors, before deductions from 6 April 2024 to 5 April 2025.

This figure is the total amount for the year on your payroll records that you will have submitted to HMRC.

## This should include:

- All PAYE payments to staff including paid directors, administrative/clerical staff, IR35 off payroll workers (deemed as employed for tax purposes) as well as any leavers.

## Do not include:

- Employer pensions contributions
- Sole trader and partner drawings
- Employer's National Insurance Contributions (NICs)
- Dividends
- Payments to self-employed workers, subcontractors or agency staff.

If you made no payments to employees please enter '0' in **BOX A** and enter a reason for nil payroll into the space provided.

If you are a limited company, a director engaged in day-to-day activities is an 'employee' of your company and must be included in **BOX A**. If the director(s) have not been paid through PAYE and you have entered 0 in BOX A, please tell us why they have not taken a wage in the space provided e.g. directors take dividends only or directors did not receive a wage.

**BOX B** – Average number of employees on the payroll.

This should include:

- All staff included in **BOX A**. Part-time employees should be counted as appropriate fractions of full-time employees.



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## Before returning your Levy Return to us, please check that you have:

- ✓ Written amounts in whole pounds only, ignoring pence
- ✓ Entered '0' where value is nil
- ✓ Included your directors' wages in BOX A if your business is a limited company
- ✓ Provided a reason if you have declared nil payroll in BOX A
- ✓ Completed BOX F if you deducted tax at 30% from some or all subcontractors paid through CIS.





# Construction Industry Scheme (CIS) payments (SECTION 3)

**BOX C** – Total tax deducted from subcontractors paid through CIS from 6 April 2024 to 5 April 2025.

This figure can be calculated by adding together 'total tax deducted' from each of the CIS300/online contractor monthly returns.

**BOX D** – Total of **all** payments (before deductions) to **all** subcontractors paid through CIS from 6 April 2024 to 5 April 2025.

This figure can be calculated by adding together 'total payments made (does not include VAT)' from each of the CIS300/online contractor monthly returns.

## Monthly Return - Print

Monthly Return for period ended

5th May 2024

This monthly return was submitted on 12/05/2024

Your IRmark is:

Number of subcontractors: 4

Name	Verification number	Total payments made (does not include VAT)	Cost of materials (paid for by subcontractor)	Total tax deducted
123 Building Services Ltd	VL15455532	1,000.00	0.00	200.00
456 Electricals Ltd	VL15455539	5,000.00	0.00	0.00
Cat Tooth Roofing Ltd	VL15455533	3,500.00	2,000.00	0.00
Steve Taylor	VL15455554	1,600.00	600.00	300.00
	<b>Totals</b>	<b>11,100.00</b>	<b>2,600.00</b>	<b>500.00</b>

↓  
**BOX D**

↓  
**BOX C**

If you have made no payments through the Construction Industry Scheme (CIS), please enter '0' in **BOXES C** and **D** and proceed directly to next section.



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## Have you deducted tax at 30% from some or all subcontractors paid through CIS?

**'No'** proceed directly to next section.

**'Yes'** you should complete **BOX F**, entering your payments to all taxable subcontractors less materials.

### Why is BOX F important?

The Levy calculation applied to BOX C assumes that all subcontractors were taxed at 20%. If some or all of your subcontractors were taxed at 30% and you do not complete BOX F then your Levy Assessment will be higher than it should be.

## Calculating **BOX F** – your payments to taxable subcontractors paid through CIS from 6 April 2024 to 5 April 2025, less materials.

To calculate this figure, first find the lines on your CIS300/online contractor monthly returns where tax was deducted, this is where 'total tax deducted' is not zero, as shown in example below.

#### Monthly Return - Print

Monthly Return for period ended

5th May 2024

This monthly return was submitted on 12/05/2024

Your IRmark is:

Number of subcontractors: 4



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Name	Verification number	Total payments made (does not include VAT)	Cost of materials (paid for by subcontractor)	Total tax deducted
123 Building Services Ltd	VL15455532	1,000.00	0.00	200.00
456 Electricals Ltd	VL15455539	5,000.00	0.00	0.00
Cat Tooth Roofing Ltd	VL15455533	3,500.00	2,000.00	0.00
Steve Taylor	VL15455554	1,600.00	600.00	300.00
<b>Totals</b>		<b>11,100.00</b>	<b>2,600.00</b>	<b>500.00</b>

- ← ✓ Tax deducted with no material cost – Include in BOX F
- ← ✗ Tax not deducted – Do not include in BOX F
- ← ✗ Tax not deducted – Do not include in BOX F
- ← ✓ Tax deducted with material cost – Include in BOX F

Now add together the 'total payments made (does not include VAT)' from these lines and subtract the 'cost of materials (paid for by each subcontractor)' from these lines.

**Total payments made (does not include VAT)**  
£1,000 + £1,600 = £2,600

– **Cost of materials (paid for by subcontractor)**  
£600

= **BOX F**  
£2,000