



## Payrolling Benefits In Kind (PBIK)

A **simpler, compliant** way to manage employee benefits through payroll.

Fourth UK Payroll Operations provides a fully managed Payrolling Benefits in Kind (PBIK) service, enabling employers to tax employee benefits in real time through payroll rather than relying on annual P11D submissions.

With increasing HMRC scrutiny and upcoming legislative change in 2027, PBIK reduces administrative effort, improves accuracy, and delivers greater transparency for employees.

Available as a fully managed service only as of 2026.

Accredited to the  
PAS:



In compliance with:







## What the Fourth PBIK Service includes

A **fully managed** service delivered by **Fourth's UK Payroll specialists**:

Setup and configuration of payrolled benefits  
Ongoing administration and annual reconciliation  
Payroll-aligned reporting and statutory outputs  
Employer guidance, FAQs, and dedicated enquiry support

### Benefits for Employers

- Reduces the risk of HMRC penalties
- Removes the manual P11D processing burden
- Supports compliance ahead of mandatory change

### Benefits for Employees

- Clear visibility of taxable benefit values on payslips
- No year-end tax surprises
- Improved transparency

If you would like more information about this service, please contact **[hello@fourth.com](mailto:hello@fourth.com)**.