

## Working sheet 2: other taxable income

'Share schemes and employment lumps sums, compensation and deductions, certain post-employment income and patent royalty payments' on the [Additional information](#) pages.

Use this working sheet to work out the figures you need to put in box 3, box 4, box 5, box 8, box 9 and box 10 on page Ai 2 on the [Additional information](#) page.

Put in box A the total amount of any share schemes, employment lumps sums, compensation, post-employment income and patent royalty payments that you had before tax taken off. Include the cash value of any non-cash benefits received.

Do not include:

- payments from HM Revenue and Customs registered pension schemes
- payments from foreign government retirement benefit schemes
- benefits (other than relevant benefits from an Employer Financed Retirement Benefits Scheme (EFRBS) - see [EIM15020](#) - and [Expenses and benefits: retirement benefit schemes](#)) received or provided while you were still an employee
- payment for any counselling services received on leaving (see [EIM13745](#))
- legal costs paid by your employer to your solicitor as part of a termination settlement compensating for the loss of your employment (see [EIM13740](#))
- special payments made by your employer into a registered pension scheme as part of your termination arrangements (see [EIM13735](#))
- lump sums paid to members of the armed forces paid under Royal Warrant, Queen's Order, Order in Council, or the Armed Forces Compensation Scheme

A £

Put in box B the total of any:

- salary included in the lump sum that was due to you on leaving
- holiday pay
- payments in lieu of notice - whether contractual or paid habitually by the employer (other than damages (see [EIM12975 to 12979](#)) and Post Employment Notice Pay (see [EIM13876](#)))
- bonus payments
- compensation for changes in your employment terms
- payments made to guarantee your future conduct ('restrictive covenants'), for example, agreeing not to compete with your former employer
- other contractual amount or benefit excluding contractual redundancy payments or benefits
- 'good-will' receipts

B £

Copy the figure in box B to box 3 on page Ai 2 on the [Additional information](#) page

Put in box C the total of any 'relevant benefits' paid to you under Employer Financed Retirement Benefits Scheme including any non-UK registered overseas pension schemes

C £

Box A minus (box B + box C)

D £

Put in box E any amount from box D paid for physical or mental impairment when your employment ended or terms changed

E £

Box D minus box E

F £

Put in box G any amount from box F that is Post Employment Notice Pay (see [EIM13876](#))

If the result of the Post Employment Notice Pay formula exceeds the amount in box F, cap the result at the amount in box F (see [EIM13880](#))

G £

Put in box G1 any amount from box F that is non-taxable Post Employment Notice Pay

G1 £

## Working sheet 2: other taxable income continued

Box F minus box G + G1 H £

Box H minus £30,000 I £

Add boxes G and I J £

Put in box K any 'foreign service' relief received (see [EIM13680+](#)) K £

If the amount in box K is the same as the amount in box J, go straight to box O

If you cannot fill in box K, you may still be due some 'foreign service' relief. To find out fill in the following boxes.

Total number of months you worked L

Total number of months you worked abroad M

Box M x box J divided by box L N £

Put in box O any exemptions such as redundancy that have been included in box H. The maximum exemption is £30,000 for each job. Jobs with the same employer, or with employers under the same or common control, count as one job.

If box H is less than £30,000 enter that amount in box O O £

Copy the figure in box O to box 9 on page Ai 2 on the [Additional information](#) page

Put in box P any amounts included in box C that were:

- funded by contributions made by your employer before 6 April 2007 but you were taxed on the contributions in the year they were made
- paid because your own contributions are from an overseas scheme - check to see if you qualify under [Extra Statutory Concession A10](#)

Add these amounts together and put the total in box P P £

Copy the figure in box P to box 8 on page Ai 2 on the [Additional information](#) page

Box C minus box P Q £

Copy the figure in box Q to box 4 on page Ai 2 on the [Additional information](#) page

Box J minus (box K + box N) R £

Copy the figure in box R to box 5 on page Ai 2 on the [Additional information](#) page

Box S is the total of boxes E, K and N S £

Copy the figure in box S to box 10 on page Ai 2 on the [Additional information](#) page