

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](#))
- 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 £

If the amount in box E is the same as the amount in box D, go straight to box L

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

F £

If the amount in box F is the same as the amount in box D, go straight to box L

Working sheet 2: other taxable income continued

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

Total number of months you worked

G	<input type="text"/>
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Total number of months you worked abroad

H	<input type="text"/>
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Box D minus £30,000

I	£ <input type="text"/>
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Box H x box I divided by box G

J	£ <input type="text"/>
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Put in box K any exemptions such as redundancy that have been included in box D. 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 D is less than £30,000 enter that amount in box K

K	£ <input type="text"/>
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Copy the figure in box K to box 9 on page Ai 2 on the [Additional information](#) page

Add boxes E, F, J and K

L	£ <input type="text"/>
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Put in box M 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 M

M	£ <input type="text"/>
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Copy the figure in box M to box 8 on page Ai 2 on the [Additional information](#) page

Box C minus box M

N	£ <input type="text"/>
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Copy the figure in box N to box 4 on page Ai 2 on the [Additional information](#) page

Box D minus box L

O	£ <input type="text"/>
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Copy the figure in box O to box 5 on page Ai 2 on the [Additional information](#) page

Box P is the total of boxes E, F and J

P	£ <input type="text"/>
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Copy the figure in box P to box 10 on page Ai 2 on the [Additional information](#) page