

T4.5

Recipients, taxable value and income tax and NICs liability, by category, 2009-10 to 2017-18¹

Recipients (thousands)	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18 ¹ provisional
Car	970	950	950	940	940	950	960	940	890
Car fuel	270	250	240	220	200	190	180	160	140
Private medical and dental	2,260	2,210	2,260	2,270	2,300	2,350	2,430	2,380	2,380
Beneficial loans	130	130	130	130	130	100	100	90	90
Mileage allowance	550	510	380	320	290	250	210	180	150
Van	60	60	60	60	70	70	70	80	80
Van fuel	40	40	40	40	40	50	50	50	50
Services provided	60	60	60	60	60	60	60	60	50
Transferred assets	10	20	30	30	40	50	60	50	70
Provided accommodation	30	30	30	30	30	20	20	30	30
Payments on behalf of employee	20	20	20	20	20	20	20	20	20
Other benefits (Class 1)	100	110	130	100	100	90	80	50	50
Other benefits (Class 1A) ²	330	340	390	430	450	490	500	510	510
Total receiving at least one taxable benefit	3,770	3,690	3,670	3,650	3,670	3,690	3,760	3,660	3,600

Taxable value (£ millions)	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18 ¹ provisional
Car	3,740	3,660	3,610	3,730	3,820	3,950	4,320	4,570	4,800
Car fuel	840	810	770	770	740	720	700	640	590
Private medical and dental	1,550	1,590	1,670	1,720	1,850	1,790	1,880	1,890	1,930
Beneficial loans	280	260	290	270	280	210	190	180	150
Mileage allowance	210	200	130	110	100	80	60	50	50
Van	150	160	150	160	160	180	190	200	220
Van fuel	20	20	20	20	20	20	20	30	30
Services provided	40	40	40	50	50	50	50	50	50
Transferred assets	20	10	10	20	20	20	20	20	40
Provided accommodation	150	150	130	130	110	100	100	100	110
Payments on behalf of employee	40	40	40	40	40	30	30	30	30
Other benefits (Class 1)	150	160	150	110	120	90	100	80	100
Other benefits (Class 1A) ²	280	300	330	340	360	370	380	390	390
Total	7,470	7,390	7,350	7,470	7,670	7,630	8,050	8,250	8,480

Tax liability (£ millions)	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18 ¹ provisional
Car	1,150	1,170	1,200	1,240	1,300	1,350	1,490	1,550	1,590
Car fuel	260	260	260	260	260	250	250	230	200
Private medical and dental	480	520	570	590	640	630	660	670	670
Beneficial loans	90	90	100	100	100	80	70	60	50
Mileage allowance	50	50	30	30	30	20	20	10	10
Van	40	40	40	40	40	50	50	50	60
Van fuel	5	5	5	5	5	5	5	5	10
Services provided	10	20	20	20	20	20	20	20	20
Transferred assets	10	5	5	5	5	5	10	10	10
Provided accommodation	50	60	50	50	40	40	40	40	30
Payments on behalf of employee	10	20	20	20	10	10	10	10	10
Other benefits (Class 1)	40	60	60	40	40	30	40	30	40
Other benefits (Class 1A) ²	100	110	130	130	130	140	140	150	140
Total	2,280	2,400	2,480	2,530	2,620	2,630	2,790	2,840	2,850

NIC liability (£ millions)	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18 ¹ provisional
Car	480	470	500	510	530	550	600	630	660
Car fuel	110	100	110	110	100	100	100	90	80
Private medical and dental	200	200	230	240	250	250	260	260	270
Beneficial loans	40	30	40	40	40	30	30	30	20
Mileage allowance	40	40	30	20	20	20	10	10	10
Van	20	20	20	20	20	20	30	30	30
Van fuel	-	-	5	5	5	5	5	5	5
Services provided	5	5	5	5	5	5	5	5	5
Transferred assets	5	-	-	5	-	5	5	5	5
Provided accommodation	20	20	20	20	20	10	10	10	10
Payments on behalf of employee	5	5	5	5	5	5	5	5	5
Other benefits (Class 1)	20	30	30	20	20	10	10	10	20
Other benefits (Class 1A) ²	40	40	50	50	50	50	50	50	50
Total	970	960	1,030	1,040	1,070	1,060	1,120	1,140	1,180

Average taxable value (£)	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18 ¹ provisional
Car	3,840	3,850	3,810	3,980	4,050	4,150	4,480	4,860	5,390
Car fuel	3,140	3,300	3,270	3,530	3,630	3,690	3,890	4,030	4,280
Private medical and dental	680	720	740	760	800	760	770	790	810
Beneficial loans	2,180	2,010	2,260	2,140	2,190	2,130	1,930	1,950	1,650
Mileage allowance	380	400	350	360	350	330	310	300	290
Van	2,540	2,540	2,510	2,510	2,500	2,550	2,590	2,600	2,670
Van fuel	430	470	470	470	480	490	510	510	520
Services provided	730	720	730	750	780	830	830	880	960
Transferred assets	1,940	830	550	580	450	410	390	490	610
Provided accommodation	5,010	5,410	4,940	4,910	4,500	4,410	4,580	3,980	4,110
Payments on behalf of employee	1,540	1,890	1,780	1,860	1,790	1,480	1,530	1,810	1,950
Other benefits (Class 1)	1,460	1,410	1,190	1,070	1,160	1,070	1,220	1,450	2,120
Other benefits (Class 1A) ²	850	860	850	790	800	760	760	770	770
Total	1,980	2,000	2,000	2,050	2,090	2,060	2,140	2,250	2,360

Key

- Estimates are negligibly small

¹ Based on the 2016-17 Expenses and Benefits file projected forward to 2017-18. These projections fall outside the scope of National Statistics and are provisional.

² Includes other benefits that are subject to Class 1A rather than Class 1 National Insurance Contributions.



NOTES

A) As recipients may receive more than one type of benefit, the percentages for the number of recipients do not sum to 100.

B) The total number of recipients is the number receiving at least one benefit and so is not the sum of the individual components.

C) Numbers and amounts less than 10 are rounded to the nearest 5; those greater than 10 are rounded to the nearest 10.

D) The column totals may not equal the sum of individual components due to rounding.

E) Certain expense types reported on P11Ds are excluded from these tables because the taxable amount reported is frequently the subject of subsequent claims for relief by employees, and the remaining taxable amount is difficult to establish accurately. Further details of expense types excluded can be found in the accompanying release document.

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The next update of these tables will be announced on the Statistics Release Calendar

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