

P11D Working Sheet 2b

Car and car fuel benefit provided under optional remuneration arrangements 2024 to 2025

Note to employer

Use this form if the benefits are provided under an optional remuneration arrangement. You do not have to use this form but you may find it a useful way to calculate the cash equivalent for each car made available to a director or an employee for the year 2024 to 2025 (that is 6 April 2024 to 5 April 2025).

A separate form is needed for each car provided to the director or employee during 2024 to 2025.

Read the 'P11D Guide' before you complete this form. It refers to paragraphs in tax guide '480 (2025)'.

We advise you to keep a copy of each completed working sheet as it could help you to deal with enquiries.

You do not have to give a copy of the completed working sheet to the director or employee. Do not send a copy to HM Revenue and Customs.

You must complete and submit online a P11D for each employee and complete and submit online a 'P11D(b) Return of Class 1A National Insurance contributions due' whether or not you use this form to calculate car and car fuel benefits.

The term employee is used to cover both directors and employees throughout the rest of this form.

To avoid completing P11Ds, you can payroll car and car fuel benefit for future tax years online. For more information, go to www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll

Employer details

Employer name

Employer PAYE reference

Employee details

Employee name

Works number or department

National Insurance number

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Make and model of car available to employee

Date the car was first registered

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Was this the only car made available to the employee? Yes No

If 'No' please make sure that working sheets are completed for each car made available to the employee in 2024 to 2025.

If more than one working sheet 2b is completed for this employee, enter the number of sheets here

1 List price of the car

Complete box A as follows:

- enter the list price of the car as published by its manufacturer, importer or distributor
- if the car had no list price when it was first registered you need to enter the notional price – that is, the price which might reasonably be expected to be its list price on that date if the car's manufacturer, importer or distributor had published a list price for an equivalent car for a single retail sale in the UK
- if the car is a classic car, enter the price that the car might reasonably be expected to fetch if you sold it on the open market on 5 April 2025
- if the car is a classic car and was unavailable to the employee on 5 April 2025 then use the last day in the tax year 2024 to 2025 that it was available to the employee – for this purpose, assume that all the qualifying accessories available on the car are included in the sale

A classic car is one which:

- is at least 15 years old on 5 April 2025
- has a market value of at least £15,000
- has a market value which is higher than the original list or notional price (including accessories)

Price of the car including standard accessories

A	£ <input style="width: 80%;" type="text"/>
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2 Accessories

Price of all accessories read the 'P11D Guide' and tax guide '480 (2025)'

B	£ <input style="width: 80%;" type="text"/>
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Add together box A and box B to give the interim sum

C	£ <input style="width: 80%;" type="text"/>
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3 Calculating the appropriate percentage

The appropriate percentage depends on when the car was first registered, the type of fuel used and whether it has an approved CO2 emissions figure.

Approved CO2 emissions figure if the car has one

D g/km

Enter the key letter (A, D or F) for the car's fuel or power type from table 1 below

Table 1	
Key letter	Car type
F	Diesel cars which meet Euro 6d standard
D	All other diesel cars
A	All other cars

Next step

For cars registered:

- on or after 1 January 1998 with an approved CO2 emissions figure, go to section 3a
 - please note that fully electric cars have an approved CO2 emissions figure of 0
- on or after 1 January 1998 without an approved CO2 emissions figure, go to section 3b
- before 1 January 1998, go to section 3c

3a Cars registered on or after 1 January 1998 with an approved CO2 emissions figure

Approved CO2 emissions figure in box D, if this exceeds the 2024 to 2025 relevant threshold of 55g/km it should be rounded down to the next lowest 5g/km, for example 128 to 125.

E(i) g/km

Approved zero emission mileage if box E(i) is between 1 to 50 g/km (inclusive). This is the maximum distance in miles, for which the car can be driven in electric mode without recharging the battery.

E(ii) miles

Using table 2 below, use the date the car was first registered, the figure in box E(i) (CO2) and if applicable box E(ii) (zero emission mileage) to work out the percentage to enter in box F, use:

- for cars registered before 6 April 2020
 - column 1 for all cars in fuel type A and F
 - column 2 for all cars in fuel type D
- for cars registered from 6 April 2020
 - column 3 for all cars in fuel type A and F
 - column 4 for all cars in fuel type D

Appropriate percentage

F %

Go to section 4 – do not complete section 3b or 3c.

Table 2										
CO2 emissions (g/km)	Electric range (miles)	Column 1 (%)	Column 2 (%)	Column 3 (%)	Column 4 (%)	CO2 emissions (g/km)	Column 1 (%)	Column 2 (%)	Column 3 (%)	Column 4 (%)
0 to 0		2	6	2	6	100	25	29	25	29
1 to 50*	130 and above	2	6	2	6	105	26	30	26	30
1 to 50*	70 to 129	5	9	5	9	110	27	31	27	31
1 to 50*	40 to 69	8	12	8	12	115	28	32	28	32
1 to 50*	30 to 39	12	16	12	16	120	29	33	29	33
1 to 50*	<30	14	18	14	18	125	30	34	30	34
51 to 54*		15	19	15	19	130	31	35	31	35
55		16	20	16	20	135	32	36	32	36
60		17	21	17	21	140	33	37	33	37
65		18	22	18	22	145	34	37	34	37
70		19	23	19	23	150	35	37	35	37
75		20	24	20	24	155	36	37	36	37
80		21	25	21	25	160	37	37	37	37
85		22	26	22	26	165	37	37	37	37
90		23	27	23	27	170** or more	37	37	37	37
95		24	28	24	28					

* Unrounded.

** This is the maximum CO2 value for which a different percentage applies. Use this value if the figure in box E(i) is greater than the maximum.

3b Cars registered on or after 1 January 1998 without an approved CO2 emissions figure

Using table 3 below, work out the percentage to enter in box G, use:

- column 1 for all cars in fuel type A and F
- column 2 for all cars in fuel type D

Appropriate percentage

 %

Go to section 4

Engine size of car (cc)	Column 1 %	Column 2 %
0 to 1400	24	28
1401 to 2000	35	37
Over 2000	37	37
All rotary engines	37	37

3c All cars registered before 1 January 1998

Enter the engine size, then work out the percentage to enter in box H

Engine size of car (cc)	Percentage
0 to 1400	24
1401 to 2000	35
over 2000	37
all rotary engines	37

Appropriate percentage

 %

4 The modified cash equivalent

Multiply the interim sum with appropriate percentage to give the modified cash equivalent of the car before any deductions for unavailability have been taken into account

I £

4a Make any deductions for days the car was unavailable

If the car was available to the employee for the whole of the tax year, put the figure in box I into box L. If not, give the dates the car was available

from to

Total days the car was unavailable read the 'P11D Guide' and tax guide '480 (2025)'

Deduction for unavailability round up to next whole number

K £

Modified cash equivalent of the car for the year

L £

5 Amount foregone

Enter the amount foregone for this car, for the year

 £

Compare the amount in box M to box L. If the amount is:

- more, go to section 6
- less or the same, use form 'P11D Working Sheet 2' to work out the cash equivalent of the car in the normal way

6 Capital contributions

Capital contributions made by the employee towards the cost of the car or the accessories max £5,000

N £

Amount of deduction applicable for a full year

$N \times E, G \text{ or } H$
O £

Multiply the result from box O by the availability factor

The availability factor is given by the formula $\frac{Y - U}{Y}$

Where Y is the number of days in the tax year and U is the number of days in the tax year the car is unavailable.

The result to be entered in box P is the amount of the capital contribution allowed in the year

$O \times \text{availability factor}$
P £

Provisional sum

$M \text{ minus } P$
Q £

7 Make any deductions for payments for private use

Enter any required payments made for private use of the car in the year

R £

The relevant amount for car benefit charge for 2024 to 2025 for this car (ignore any decimals)

Enter the figure at box S on your online 'P11D' submission, at section F box 9

If the employee had more than one car available in the year, add together all the figures at box S on each working sheet, then enter the total on your online 'P11D' submission, at section F box 9.

$Q \text{ minus } R$
S £

8 Calculate the car fuel benefit charge – if appropriate, read the 'P11D Guide'

Enter the amount foregone

T £

Car fuel benefit charge for the whole of this tax year

$£27,800 \times F, G \text{ or } H$
U £

Calculate any required deductions

Days the car was unavailable from section 4a

V

If the provision of fuel was withdrawn and not reinstated later in the year, enter the date and complete box W, otherwise, go to box X

Date the provision of fuel was withdrawn if applicable

/ /

Additional days after fuel was withdrawn not already counted in box V, do not include the same day in both box J and box W

W

Total days that no car fuel benefit charge applies

$J + W$
X

Deduction round up to next whole number

$(U \times X) / 365$
Y £

Car fuel benefit charge for 2024 to 2025 for this car

Compare the amount foregone at box T, with the car fuel benefit charge, box Z. Enter the greater figure in box AA.

$U \text{ minus } Y$
Z £

Amount treated as earnings for the purpose of car fuel benefit

Enter the figure at box AA on your online 'P11D' submission, at section F box 10.

If the employee had more than one car available in the year, add together all the figures at

box AA on each working sheet, then enter the total on your online 'P11D' submission, at section F box 10.

AA £