

T4.1

Recipients, taxable value and income tax and NICs liability, by each main category, 2016-17

Category	Recipients		Taxable value			Tax liability		NICs liability	
	Number (thousands)	% of total	Amount (£ millions)	Average (£)	% of total	Amount (£ millions)	Average (£)	Amount (£ millions)	Average (£)
Car	940	26	4,570	4,860	55	1,550	1,650	630	670
Car fuel	160	4	640	4,030	8	230	1,410	90	560
Private medical and dental	2,380	65	1,890	790	23	670	280	260	110
Beneficial loans	90	3	180	1,950	2	60	680	30	270
Excess mileage allowance	180	5	50	300	1	10	80	10	60
Van	80	2	200	2,600	2	50	700	30	360
Van Fuel	50	1	30	510	-	5	140	5	70
Services provided	60	2	50	880	1	20	290	5	120
Transferred assets	50	1	20	490	-	10	190	5	70
Provided accommodation	30	1	100	3,980	1	40	1,440	10	550
Payments on behalf of employee	20	1	30	1,810	-	10	720	5	280
Other benefits (Class 1)	50	1	80	1,450	1	30	530	10	220
Other benefits (Class 1A) ¹	510	14	390	770	5	150	290	50	110
Total	3,660	100	8,250	2,250	100	2,840	770	1,140	310

Key

- Estimates are negligibly small

¹ 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 Annex B.
- F) The data in this table are not fully complete, excluding some late-arriving cases and benefits and expenses which are payrolled. For more information please see Annex C of the accompanying release document.

Contact point for enquiries

(statistical enquiries only)

Vivienne Raven, Andrew Reeves, Matthew Yau

Knowledge, Analysis & Intelligence

HM Revenue & Customs

Room 3E/01

100 Parliament Street

London

SW1A 2BQ

Tel : 03000 589 094, 03000 546772, 03000 564810

E-mail : Vivienne.Raven@hmrc.gov.uk, Andrew.Reeves@hmrc.gov.uk, Matthew.Yau@hmrc.gov.uk

For the most up-to-date statistical contact numbers please visit:

<https://www.gov.uk/government/organisations/hm-revenue-customs/about/statistics>

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