

T4.2 Total benefits in kind for directors and employees, by range of total income, 2016-17

Total income (lower limit) £	Directors			Employees		
	Recipients (thousands)	Taxable value (£ millions)	Average value (£)	Recipients (thousands)	Taxable value (£ millions)	Average value (£)
0	5	5	1,340	80	30	380
8,500	10	10	1,420	160	80	460
15,000	10	20	2,010	240	140	560
20,000	20	50	2,190	600	520	870
30,000	30	70	2,680	600	940	1,560
40,000	40	130	3,000	500	1,130	2,270
50,000	40	200	4,650	660	2,000	3,030
75,000	30	180	5,470	270	900	3,380
100,000	30	190	6,670	180	630	3,540
150,000	10	90	7,790	60	220	3,820
200,000	20	290	15,120	80	430	5,730
Total	250	1,240	4,940	3,420	7,010	2,050

NOTES



- A) Earnings are gross annual earnings, including gross benefits in kind and expenses payments.
- B) Numbers and amounts less than 10 are rounded to the nearest 5, greater than 10 rounded to the nearest 10.
- C) The column totals may not equal the sum of individual components due to rounding.
- D) 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.
- E) The basis for this table has changed and tables from 2009-10 and before are not directly comparable with this one. For more information please see the accompanying release document.
- F) The figures in this table are grossed up from the sample which contains income information. The grossing methodology ensures that figures reflect the correct total taxable value but the total number of recipients will not necessarily match the figure in Table 4.1.
- G) The measure of total income used in this table has changed this year. Prior to 2016-17, total income included the amount of dividends plus dividend tax credit (one ninth of the dividend). From 2016-17 the dividend tax credit is abolished. This leads to a discontinuity in the basis on which the range of total income is presented in this version of the table and in previous versions.

Contact point for enquiries

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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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