


T4.3 Analysis of company cars, employer-provided fuel and private medical insurance, by range of total income, 2016-17

| Total income (lower limit) £ | Car | | Car fuel | | Private medical / dental | |
|--|---------------------------|-------------------------------|---------------------------|-------------------------------|---------------------------|-------------------------------|
| | Recipients (thousands) | Taxable value (£ millions) | Recipients (thousands) | Taxable value (£ millions) | Recipients (thousands) | Taxable value (£ millions) |
| 0 | 10 | 10 | - | - | 50 | 20 |
| 8,500 | 20 | 30 | - | 5 | 100 | 30 |
| 15,000 | 30 | 70 | 5 | 5 | 150 | 50 |
| 20,000 | 110 | 290 | 5 | 20 | 360 | 160 |
| 30,000 | 160 | 600 | 20 | 70 | 360 | 210 |
| 40,000 | 180 | 780 | 30 | 110 | 310 | 230 |
| 50,000 | 260 | 1,390 | 50 | 210 | 470 | 420 |
| 75,000 | 100 | 630 | 20 | 100 | 230 | 260 |
| 100,000 | 60 | 430 | 10 | 70 | 170 | 240 |
| 150,000 | 20 | 130 | 5 | 20 | 60 | 100 |
| 200,000 | 20 | 220 | 5 | 40 | 80 | 180 |
| Total | 940 | 4,570 | 160 | 640 | 2,380 | 1,890 |

Key

- Estimates are negligibly small

NOTES

- A) Company cars, employer-provided fuel and private medical insurance are the three largest benefits in kind (by total value).
- B) Numbers and amounts less than 10 are rounded to the nearest 5; those greater than 10 are rounded to the nearest 10. Numbers rounded down to zero are indicated by '-'.

- C) 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
- D) The column totals may not equal the sum of individual components due to rounding.
- E) Total income is inclusive of the benefit in kind amount
- 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.
- 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>

For more general enquiries please refer to the HMRC website:

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

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