





### Optional remuneration arrangements

If the accommodation is provided under an optional remuneration arrangement then the amount to be entered in section D box 14 on form P11D is the relevant amount. The relevant amount is calculated as follows.

#### The basic benefit

Compare the amount in C with the amount of salary or pay foregone by the employee for the accommodation. Subtract D from the higher of the amount in C and the amount foregone. Enter the net amount in E.

The figure at E is the relevant amount which should be entered in section D box 14 unless there is an additional yearly rent.

#### The additional yearly rent

If the cost of the accommodation was more than £75,000, depending on whether the accommodation was provided for part of the tax year only, add the amount in K or L to C. Compare the total amount with the amount of salary or pay foregone by the employee for the accommodation. Subtract the rent paid by the employee for the accommodation from the higher of these two figures and enter the net amount in R.

The figure in R is the relevant amount to be entered in section D box 14 on form P11D.

Withdrawn 8 April 2024