

# P11D Working Sheet 2b

### Car and car fuel benefit provided under optional remuneration arrangements 2019 to 2020

#### 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 2019 to 2020 (that is 6 April 2019 to 5 April 2020).

A separate form is needed for each car provided to the director or employee during 2019 to 2020.

Read the 'P11D Guide' before you complete this form. It refers to paragraphs in tax guide '480 (2020)'.

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, or HM Revenue and Customs. But you must fill in forms P11D and '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 P11D forms, 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	Employee details Employee name	
	Surname	
Employer PAYE reference	First names	
	Works number or department	National Insurance number
Make and model of car available to employee		
Date the car was first registered		
/ Was this the only car made	available to the employee? Yes	No
If 'No' please make sure that working sheets are completed for each	ch car made available to the employe	e in 2019 to 2020.
If more than one working sheet 2b is completed for this employee	e, 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 manufa	cturer, importer or distributor	
<ul> <li>if the car had no list price when it was first registered you</li> <li>might reasonably be expected to be its list price on that</li> <li>published a list price for an equivalent car for a single re</li> </ul>	t date if the car's manufacturer, imp	
<ul> <li>if the car is a classic car, enter the price that the car mig market on 5 April 2020</li> </ul>	th reasonably be expected to fetch	if you sold it on the open
<ul> <li>if the car is a classic car and was unavailable to the emp 2019 to 2020 that it was available to the employee - for on the car are included in the sale</li> </ul>		
A classic car is one which:		
<ul> <li>is at least 15 years old on 5 April 2020</li> <li>has a market value of at least £15,000</li> <li>has a market value which is higher than the original lis</li> </ul>	st or notional price (including access	ories)
Price of the car including standard accessories	, , ,	A £
2 Accessories		
Price of all accessories read the 'P11D Guide' and tax guide '	480 (2020)′	B £
Add together box A and box B to give the interim sum		A + B C £

P11D WS2b (2020) HMRC 01/20

## 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  $CO_2$  emissions figure.

Approved CO<sub>2</sub> emissions figure if the car has one

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

D	g/km

	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

3a

For cars registered:

- on or after 1 January 1998 with an approved CO<sub>2</sub> emissions figure, go to section 3a
- on or after 1 January 1998 without an approved CO<sub>2</sub> emissions figure, go to section 3b
- before 1 January 1998, go to section 3c

### Cars registered on or after 1 January 1998 with an approved CO<sub>2</sub> emissions figure

Approved CO<sub>2</sub> emissions figure in box D, if this exceeds the 2019 to 2020 relevant threshold of 95g/km it should be rounded down to the next lowest 5g/km, for example 188 to 185



Using table 2 below, use the figure in box E to work out the percentage to enter in box F, 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 - do not complete section 3b or 3c

TABLE 2					
CO <sub>2</sub> emissions (g/km)	Column 1 (%)	Column 2 (%)	CO <sub>2</sub> emissions (g/km)	Column 1 (%)	Column 2 (%)
0 to 50	16	20			
51 to 75*	19	23	130	30	34
76 to 94*	22	26	135	31	35
95	23	27	140	32	36
100	24	28	145	33	37
105	25	29	150	34	37
110	26	30	155	35	37
115	27	31	160	36	37
120	28	32	165**	37	37
125	29	33	or more		

<sup>\*</sup> Unrounded.



<sup>\*\*</sup> This is the maximum  $CO_2$  value for which a different percentage applies. Use this value if the figure in box E is greater than the maximum.

~ .			
3 h	Cars registered on or after 1 January	v 1009 without an approved CO	omiccione figuro
JU	cars registered on or after i januar	y 1996 Without an approved CO	2 GIIII3310113 HUUFE
	, , , , , , , , , , , , , , , , , , , ,		2

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

A	• - • -		
Appropr	iate	percen	tage

Go to section 4

٦	%

TABLE 3		
Engine size of car (cc)	Column 1 %	Column 2 %
0 to 1400	23	27
1401 to 2000	34	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

СС

TABLE	4
Engine size of car (cc)	Percentage
0 to 1400 1401 to 2000 over 2000 all rotary engines	23 34 37 37

### Appropriate percentage

H %
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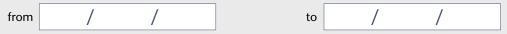
# The modified cash equivalent

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

		C x F, G or H
1	£	

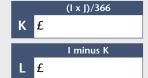
### 4a Make any deductions for days the car was unavailable

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



Total days the car was unavailable read the 'P11D Guide' and tax guide '480 (2020)'

Deduction for unavailability round up to next whole number



### Modified cash equivalent of the car for the year

# Amount foregone

5

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

М	£	

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 x F, G 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.	O x availability factor
	The result to be entered in box P is the amount of the capital contribution allowed in the year	P £
	Provisional sum	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 2019 to 2020 for this car (ignore any decimals) Enter the figure at box S onto form 'P11D', 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 transfer the total to form 'P11D', at section F box 9.	Q minus R
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	£24,100 x F, G or H
	Calculate any required deductions  Days the car was unavailable from section 4a	
	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	
	Total days that no car fuel benefit charge applies  X	
	Deduction round up to next whole number	(U x X)/366 Y £
	Car fuel benefit charge for 2019 to 2020 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 minus Y
	Amount treated as earnings for the purpose of car fuel benefit Enter the figure at box AA onto form 'P11D', 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 transfer the total to form 'P11D', at section F box 10.	AA £