

Current Basis - amounts paid in 2013/14

| | | | |
|--------------------------|---------------|---------|-----------|
| Essential user lump sums | 65,443 | | Potential |
| Essential Mileage paid | 60,387 | | Saving |
| Casual Mileage paid | <u>12,512</u> | | |
| | | 138,342 | |

Example using HBBC rates

| | | | |
|--------------------------|--------------|---------|----------|
| Essential user lump sums | 64,600 | | |
| Essential Mileage paid | 41,597 | | |
| Casual Mileage Paid | <u>1,121</u> | | |
| | | 107,317 | (31,024) |

Example using L.City rates

| | | | |
|--------------------------|---------------|--------|----------|
| Essential user lump sums | 0 | | |
| Essential Mileage paid | 0 | | |
| Casual Mileage Paid | <u>76,135</u> | | |
| | | 76,135 | (62,207) |

Example 45p per mile & no lump sum (HMRC model)

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|--------------------------|---------------|--------|----------|
| Essential user lump sums | 0 | | |
| Essential Mileage paid | 0 | | |
| Casual Mileage Paid | <u>76,135</u> | | |
| | | 76,135 | (62,207) |

Example 45p per mile & lump sum no change

| | | | |
|--------------------------|---------------|---------|-------|
| Essential user lump sums | 65,443 | | |
| Essential Mileage paid | 0 | | |
| Casual Mileage Paid | <u>76,135</u> | | |
| | | 141,578 | 3,236 |