

Appendix A - Cost Comparison

| Employee | Annual Miles | Current Scheme |      |               | Option 1 |           | Option 2 |         |       |           | Option 3 |         |       |           |
|----------|--------------|----------------|------|---------------|----------|-----------|----------|---------|-------|-----------|----------|---------|-------|-----------|
|          |              | Essential      | User | Mileage TOTAL | HMRC     | detriment | Lump sum | Mileage | TOTAL | detriment | Lump sum | Mileage | TOTAL | detriment |
| 1        | 3073         | 1239           | 1552 | 2791          | 1383     | 1408      | 1800     | 553     | 2353  | 438       | 3036     | 553     | 3589  | -798      |
| 2        | 2958         | 1239           | 1494 | 2733          | 1331     | 1402      | 1800     | 532     | 2332  | 400       | 3036     | 532     | 3568  | -836      |
| 3        | 2849         | 1239           | 1439 | 2678          | 1282     | 1396      | 1800     | 513     | 2313  | 365       | 3036     | 513     | 3549  | -871      |
| 4        | 2540         | 1239           | 1283 | 2522          | 1143     | 1379      | 1800     | 457     | 2257  | 265       | 3036     | 457     | 3493  | -972      |
| 5        | 2498         | 1239           | 1261 | 2500          | 1124     | 1376      | 1800     | 450     | 2250  | 251       | 3036     | 450     | 3486  | -985      |
| 6        | 2419         | 1239           | 1222 | 2461          | 1089     | 1372      | 1800     | 435     | 2235  | 225       | 3036     | 435     | 3471  | -1011     |