

An aerial photograph of a city street intersection. In the foreground, several cars are visible, including a yellow taxi and a red car. A large white overpass or bridge structure spans across the middle of the image. In the background, a tall building is under construction, with a complex network of steel beams and scaffolding. The sky is clear and blue.

# Willis Towers Watson Data Services

## 2021 Company Car Benefits Survey Report Sample Report



# 2021 Company Car Benefits Survey Reports

## Policies and Practices Topics

Topics	Content
<b>Company Cars</b>	<ul style="list-style-type: none"> <li>▪ Eligibility</li> <li>▪ Financing Method</li> <li>▪ Car Make and Model</li> <li>▪ Maximum Cost (Purchase Cost, Finance Lease Cost and Operating Lease Cost)</li> <li>▪ Personal Use of Company Cars</li> <li>▪ Replacement Period</li> <li>▪ Options to Purchase Company Car</li> <li>▪ Part-Time Jobs Eligible for Car Benefits</li> <li>▪ Trade-Up / Trade-Down of Car Benefit</li> <li>▪ Car Accessories and Other Features</li> <li>▪ Fuel Type</li> <li>▪ Electric Car Policies</li> <li>▪ Tires</li> <li>▪ Other Running Costs (Car Wash, Road Assistance, Maintenance and Repair)</li> <li>▪ Chauffeur</li> <li>▪ Insurance</li> <li>▪ Promotions/Changes of Position</li> <li>▪ Accidents/Damages/Penalties</li> <li>▪ Second Car (Latin America)</li> <li>▪ Security Items (Mexico)</li> <li>▪ Car/Cash Alternatives</li> <li>▪ Miscellaneous (Garage/Parking, Congestion Charges, High-Way Toll Charges)</li> <li>▪ Green Initiatives (Carbon Dioxide Ceilings, Policy Changes, Alternative Mobility Solutions)</li> </ul>
<b>Car Allowances</b>	<ul style="list-style-type: none"> <li>▪ Eligibility</li> <li>▪ Car Allowances (in Lieu of a Company Car)</li> <li>▪ Company-Financed Employee Private Car Purchase (Asia Pacific and Latin America)</li> <li>▪ Car Purchase Bonus (in Lieu of a Company Car) (Latin America)</li> <li>▪ Part-Time Jobs Eligible for Car Benefit</li> <li>▪ Fuel</li> <li>▪ Promotions/Changes of Position</li> <li>▪ Car/Cash Alternatives</li> <li>▪ Miscellaneous (Garage/Parking, Congestion Charges, High-Way Toll Charges)</li> </ul>
<b>Green Initiatives / Alternative Mobility Solutions</b>	<ul style="list-style-type: none"> <li>▪ Use of Employee Personal Cars for Business</li> <li>▪ Electric Car Policies</li> <li>▪ Green Initiatives (Carbon Dioxide Ceilings, Policy Changes, Alternative Mobility Solutions)</li> <li>▪ Motorcycles</li> </ul>
<b>Policy Set-Up</b>	<ul style="list-style-type: none"> <li>▪ Policy Decision-Making</li> <li>▪ Policy Review and Changes</li> <li>▪ Expatriates (Latin America)</li> </ul>
<b>Tax Treatment Highlights</b>	<ul style="list-style-type: none"> <li>▪ Tax Treatment Highlights</li> </ul>



# 2021 Company Car Benefits Survey Reports

## Car Benefit Elements by Position and Level

Benefit Element	Definition
Car Benefit Eligible	Percentage of incumbents who are eligible/not eligible for company car benefit.
Type of Car Benefit	Percentage of incumbents eligible for a company car, a car allowance, a choice between a company car and car allowance, a car purchase bonus in lieu of car (LATAM only), a company-financed or subsidized employee car purchase (i.e., contract stipulating employee purchase of car financed by organization - LATAM only) out of those eligible for a car benefit.
Car Benefit Criteria	Percentage of incumbents reported with nature of job/job requirements, job status as criteria for company car benefit allocation, out of those eligible for a company car benefit.
Car Make/Model	The make and model of the car provided to incumbent according to the organization's car policy. The car may be used for business and/or personal use.
Car Make/Model/Engine	The make and model, including engine size, of the car provided to incumbent according to the organization's car policy. The car may be used for business and/or personal use.
Car Purchase Cost	The full purchase cost of the car (pre-discount), including manufacturer's retail list price plus all purchase taxes such as VAT and local tax.
Car Leasing Cost	The cost of leasing the car regardless of type of car lease (contract hire/operating lease with maintenance, contract hire/operating lease without maintenance, finance lease) excluding VAT, local tax and fuel costs.
Contract Hire/Operating Lease With Maintenance Cost	The cost of leasing the car through a contract hire/operational lease arrangement with maintenance (i.e., finance company maintains the car). Excluding VAT, local taxes and fuel costs.
Contract Hire/Operating Lease Without Maintenance Cost	The cost of leasing the car through a contract hire/operational lease arrangement without maintenance (i.e., finance company does not have responsibility for maintenance). Excluding VAT, local taxes and fuel costs.
Finance Lease Cost	The cost of leasing the car through a finance lease arrangement (i.e., leases that transfer to the lessee substantially all the risks and rewards incidental to ownership of the car. All other leases are contract hire/operating leases. Finance leases do not typically include maintenance). Excluding VAT, local taxes and fuel costs.
Type of Car Lease	Percentage of incumbents reported with contract hire/operating lease with or without maintenance or finance lease when the organization finances the company car.
Car Allowance Amount	The cash amount paid in lieu of a company car. Including total sum of allowance(s) for all car expenses covered such as, but not limited to, car, fuel for private use (the trip to and from the work location is considered private use), maintenance, insurance, tolls. Excluding transportation allowances and fuel expenses for business use.
Car Purchase Bonus in Lieu of Car (LATAM only)	Periodic purchase bonus paid as a lump sum to enable eligible employees to purchase a new car in lieu of the organization providing a car to the employee. Based on the full purchase cost of the typical car to which the incumbent is entitled. Includes the first concession car cost plus any other costs included in the purchase bonus such as, local taxes, VAT, maintenance and insurance. Including tax gross-up if applicable.

## 2021 Company Car Benefits Survey Report – Sample Report

Car Benefits by Career Bands/Levels and Global Grades and Grouped by Job Functions and Disciplines

### Survey Details

Number Of Organizations	100
Number Of Incumbents	737

### Descriptive Statistics

Elements:  Statistics:

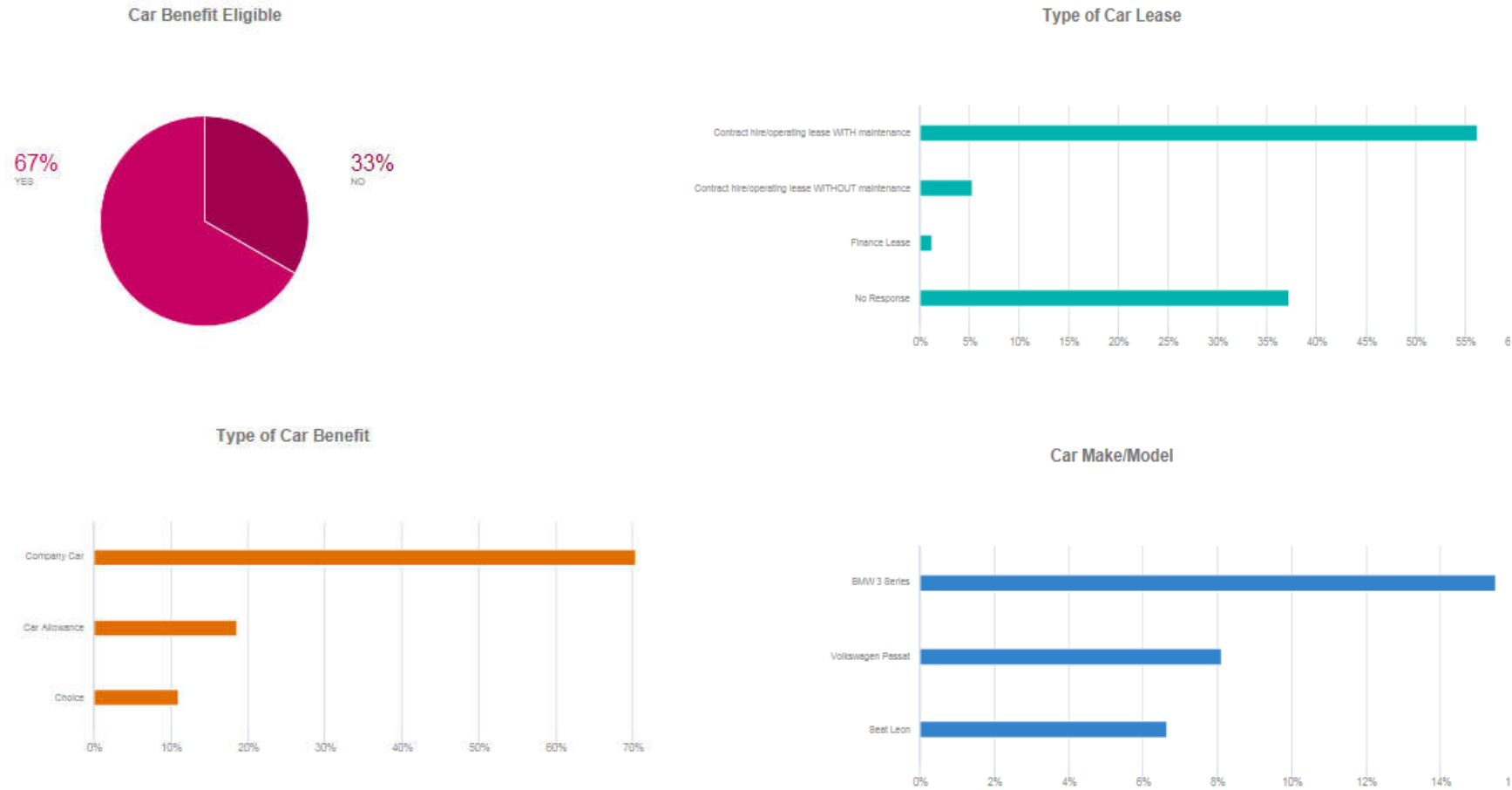
Market Data	#Orgs	#Incs	Average	10th	25th	50th	75th	90th
Contract Hire/Operating Lease With Maintenance Cost	15	201	5,536	3,800	5,445	5,460	6,120	6,640
Contract Hire/Operating Lease Without Maintenance Cost	3	3	4,530	--	--	4,499	--	--
Car Purchase Cost	17	103	28,478	20,510	22,700	27,251	34,785	36,744
Car Leasing Cost	19	232	5,456	3,460	4,919	5,460	6,120	6,730
Finance Lease Cost	1	--	--	--	--	--	--	--
Car Allowance Amount	32	92	5,407	3,960	4,350	5,310	6,000	7,000

Showing 1 to 6 of 6 entries

Data displayed are for illustrative purposes only. See page 5 for full list of topics covered.

# 2021 Company Car Benefits Survey Report – Sample Report

Car Benefits by Career Bands/Levels and Global Grades and Grouped by Job Functions and Disciplines (continued)



Data displayed are for illustrative purposes only. See page 5 for full list of topics covered.

# 2021 Company Car Benefits Survey Report – Sample Report

## Eligibility for Company-Owned or Leased Car or Car-related Cash Allowances

### Employee Categories Eligible for a Company Car or a Car Allowance

	Non-Sales Employee Categories				Sales Employee Categories	
	Business Unit Head and Country Manager	Executive	Middle Manager and Senior Professional	Supervisory and Professional	Sales Manager	Sales Professional
<i>Number of Responses</i>	224	231	260	202	230	229
Eligible for Company Car ONLY - No Option to Take Car Allowance Instead of a Car	53.1%	50.6%	41.9%	28.2%	73.5%	69.9%
Eligible for Car Allowance ONLY - No Option to Take a Car	1.3%	2.6%	3.5%	1.5%	2.6%	3.5%
Eligible to Choose between a Company Car and a Car Allowance	43.8%	42.0%	28.5%	11.9%	22.2%	17.9%
Not Eligible for a Company Car Benefit	1.8%	4.8%	26.2%	58.4%	1.7%	8.7%

### Eligibility Criteria for a Company Car Benefit

	Non-Sales Employee Categories				Sales Employee Categories	
	Business Unit Head and Country Manager	Executive	Middle Manager and Senior Professional	Supervisory and Professional	Sales Manager	Sales Professional
<i>Number of Responses</i>	216	206	173	67	213	
Eligibility Based on Job Status and/or as a Perquisite	93.1%	92.7%	68.2%	47.8%	31.0%	
Eligibility Based on Nature of Job/Job Requirements	6.9%	7.3%	31.8%	52.2%	69.0%	

### Maximum Monthly Rental Charge (Contract Hire/Operating Lease WITH Maintenance\*) Excluding Value-Added Tax (in Local Currency)

	Number of Responses	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile	Average
<b>Non-Sales Employee Categories</b>							
Business Unit Head and Country Manager	82	593	729	895	1,066	1,295	904
Executive	75	570	707	850	1,005	1,180	862
Middle Manager and Senior Professional	69	487	625	750	890	1,000	753
Supervisory and Professional	26	387	493	591	695	885	613
<b>Sales Employee Categories</b>							
Sales Manager	88	481	611	725	887	1,009	758
Sales Professional	79	471	575	665	826	920	695

\*i.e., finance company maintains the car

Data displayed are for illustrative purposes only. See page 4 for full list of topics covered.

# 2021 Company Car Benefits Survey Report – Sample Report

## Type of Car

### Three Most Frequently Available Car Makes and Models for Each Employee Category

		Percent of Responses
<b>Non-Sales Employee Categories</b>		
<b>Business Unit Head and Country Manager</b>		
1.	BMW 5 Series	25.8%
2.	Audi A6	24.2%
3.	Volkswagen Passat	7.4%
<b>Executive</b>		
1.	Audi A6	22.4%
2.	BMW 5 Series	21.6%
3.	Audi A4	8.8%
<b>Middle Manager and Senior Professional</b>		
1.	Audi A4	19.4%
2.	BMW 3 Series	13.9%
3.	Volkswagen Passat	13.9%
<b>Supervisory and Professional</b>		
1.	Audi A4	18.7%
2.	Volkswagen Passat	16.8%
3.	BMW 3 Series	9.3%
<b>Sales Employee Categories</b>		
<b>Sales Manager</b>		
1.	Audi A4	19.7%
2.	Volkswagen Passat	15.5%
3.	Audi A6	14.4%
<b>Sales Professional</b>		
1.	Audi A4	19.9%
2.	Volkswagen Passat	18.1%
3.	BMW 3 Series	12.0%

Data displayed are for illustrative purposes only. See page 4 for full list of topics covered.

# 2021 Company Car Benefits Survey Report – Sample Report

## Policy Review

Company reviewed its Company Car Benefits Policy During the Last 12-Month Period

Number of Responses	Percent Responding Yes
64	28.1%

### Main Objective/Issue for Changes

	Percent of Responses
<i>Number of Responses</i>	17
Alignment with market best practices/competitiveness	52.9%
Reducing costs	29.4%
Introduction of flexibility	17.6%
Reduction of administration	11.8%
Harmonization across countries or subsidiary companies	17.6%
Maximize tax effectiveness to employee/employer	0.0%
Adapt policy in light of increasing taxes	5.9%
Introduce more environmentally friendly policies/behaviors	29.4%
Other	23.5%

## Cash Allowances (in lieu of a company car)

### Typical Annual car Allowance Amount (in Local Currency)

	Number of Responses	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile	Average
<b>Non-Sales Employee Categories</b>							
Business Unit Head and Country Manager	82	7,200	9,000	11,100	14,175	15,600	11,395
Executive	80	6,996	8,340	10,740	12,405	14,400	10,508
Middle Manager and Senior Professional	63	5,520	7,200	9,000	10,890	11,989	8,969
Supervisory and Professional	19	5,000	6,000	7,440	9,486	10,160	7,733
<b>Sales Employee Categories</b>							
Sales Manager	43	6,036	7,650	9,012	10,320	11,928	8,982
Sales Professional	40	4,980	6,525	7,650	9,360	10,260	7,774

The total allowance(s) amount(s) of all car expenses covered such as but not limited to car, fuel for private use, maintenance, insurance, tolls, etc. Please exclude expenses for business fuel. Please note that the trip to and from office/plant (work location) would be considered private use.

Data displayed are for illustrative purposes only. See page 4 for full list of topics covered.



# 2021 Company Car Benefits Survey Report – Sample Report

## Fuel

### Organization Allows Employees to Have Company Cars Running on the Following:

	Non-Sales Employee Categories				Sales Employee Categories	
	Business Unit Head and Country Manager	Executive	Middle Manager and Senior Professional	Supervisory and Professional	Sales Manager	Sales Professional
<i>Number of Responses</i>	67	64	56	34	64	51
Diesel	82.1%	87.5%	82.1%	79.4%	84.4%	86.3%
Petrol	55.2%	54.7%	50.0%	32.4%	50.0%	49.0%
Ethanol	7.5%	9.4%	7.1%	0.0%	6.3%	5.9%
LPG (Liquid Petroleum Gas)/CNG (Compressed Natural Gas)	11.9%	15.6%	12.5%	5.9%	10.9%	11.8%
Hybrid (Electric/Combustion Engine)	32.8%	37.5%	28.6%	14.7%	28.1%	29.4%
Pure-Electric Plug in Vehicle	14.9%	18.8%	10.7%	2.9%	12.5%	13.7%
Plug-in Hybrid Vehicle	23.9%	28.1%	19.6%	5.9%	20.3%	21.6%

### Organization Pays\* for Electricity if the Employee Charges the Car at Home

Number of Responses	Percent Responding Yes
18	27.8%

\*Through reimbursement to the employee or payment directly to electricity provider

### Organization Pays\* for Electricity if the Employee Charges the Car on the Road, Excluding on Site at the Work Location

Number of Responses	Percent Responding Yes
17	47.1%

\*Through reimbursement to the employee or payment directly to electricity provider

Data displayed are for illustrative purposes only. See page 4 for full list of topics covered.