



Claim tax relief for your job expenses

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Overview

You might be able to claim tax relief if:

- you use your own money for things that you must buy for your job
- you only use these things for your work

You cannot claim tax relief if your employer either gives you:

- all the money back
- an alternative, for example your employer gives you a laptop but you want a different type or model

You must have paid tax in the year. You'll get tax relief based on what you've spent and the rate at which you pay tax.

Example If you spent £60 and pay tax at a rate of 20% in that year, the tax relief you can claim is £12.

For some claims, you must keep records of what you've spent. You must claim within 4 years of the end of the tax year that you spent the money.

If your claim is for the current tax year, HM Revenue and Customs (HMRC) will usually make any adjustments needed through your tax code.

If your claim is for previous tax years, HMRC will either make adjustments through your tax code or give you a tax refund.

Working from home

You may be able to claim tax relief for additional household costs if you have to work at home on a regular basis, either for all or part of the week. This includes if you have to work from home because of coronavirus (COVID-19).

You cannot claim tax relief if you choose to work from home.

Additional costs include things like heating, metered water bills, home contents insurance, business calls or a new broadband connection. They do not include costs that would stay the same whether you were working at home or in an office, such as mortgage interest, rent or council tax.

You may also be able to claim tax relief on equipment you've bought, such as a laptop, chair or mobile phone.

How much you can claim

You can either claim tax relief on:

- £6 a week from 6 April 2020 (for previous tax years the rate is £4 a week) - you will not need to keep evidence of your extra costs
- the exact amount of extra costs you've incurred above the weekly amount - you'll need evidence such as receipts, bills or contracts

You'll get tax relief based on the rate at which you pay tax. For example, if you pay the 20% basic rate of tax and claim tax relief on £6 a week you would get £1.20 per week in tax relief (20% of £6).

Uniforms, work clothing and tools

You may be able to claim tax relief on the cost of:

- repairing or replacing small tools you need to do your job (for example, scissors or an electric drill)
- cleaning, repairing or replacing specialist clothing (for example, a uniform or safety boots)

You cannot claim relief on the initial cost of buying small tools or clothing for work.

Personal Protective Equipment (PPE)

You cannot claim tax relief for PPE. If your job requires you to use PPE your employer should either:

- give you PPE free of charge
- ask you to buy it and reimburse you the costs

How much you can claim

You can either claim:

- the actual amount you've spent - you'll need to keep receipts
- an agreed fixed amount (a 'flat rate expense' or 'flat rate deduction')

Check if your job has an agreed flat rate expense.

Vehicles you use for work

You may be able to claim tax relief if you use cars, vans, motorcycles or bicycles for work.

This does not include travelling to and from your work, unless it's a temporary place of work.

How much you can claim depends on whether you're using:

- a vehicle that you've bought or leased with your own money
- a vehicle owned or leased by your employer (a company vehicle)

Using your own vehicle for work

If you use your own vehicle or vehicles for work, you may be able to claim tax relief on the approved mileage rate. This covers the cost of owning and running your vehicle. You cannot claim separately for things like:

- fuel
- electricity
- road tax
- MOTs
- repairs

To work out how much you can claim for each tax year you'll need to:

- keep records of the dates and mileage of your work journeys
- add up the mileage for each vehicle type you've used for work
- take away any amount your employer pays you towards your costs, (sometimes called a 'mileage allowance')

Approved mileage rates

	First 10,000 business miles in the tax year	Each business mile over 10,000 in the tax year
Cars and vans	45p	25p
Motorcycles	24p	24p
Bicycles	20p	20p

Using a company car for business

You can claim tax relief on the money you've spent on fuel and electricity, for business trips in your company car. Keep records to show the actual cost of the fuel.

If your employer reimburses some of the money, you can claim relief on the difference.

Professional fees and subscriptions

You can claim tax relief on:

- professional membership fees, if you must pay the fees to be able to do your job
- annual subscriptions you pay to approved professional bodies or learned societies if being a member of that body or society is relevant to your job

You cannot claim tax relief on life membership subscriptions, or for professional membership fees or annual subscriptions you:

- have not paid yourself (for example if your employer has paid for them)
- have paid to professional organisations that are not approved by HMRC

Your organisation can tell you how much tax you're allowed to claim back.

Travel and overnight expenses

If you have to travel for your work you may be able to claim tax relief on the cost or money you've spent on food or overnight expenses.

You cannot claim for travelling to and from work, unless you're travelling to a temporary place of work.

You can claim tax relief for money you've spent on things like:

- public transport costs
- hotel accommodation if you have to stay overnight
- food and drink
- congestion charges and tolls
- parking fees
- business phone calls and printing costs

You may also be able to claim tax relief on business mileage.

<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim30240>

Fixed Meal Allowance

Rates are set as follows.

Minimum journey time	Maximum amount of meal allowance
5 hours	£5
10 hours	£10
15 hours (and ongoing at 8pm)	£25

Where a scale rate of £5 or £10 is paid and the qualifying journey in respect of which it is paid lasts beyond 8pm a supplementary rate of £10 can be paid to cover the additional expenses necessarily incurred as a result of working late.

A meal is defined as a combination of food and drink and would take a normal dictionary meaning. Where employees are required to start early or finish late on a regular basis, the over 5 hour and 10 hour rate, whichever is applicable, can be paid provided that all the other qualifying conditions are satisfied.

Qualifying conditions

Benchmark scale rates must only be used where all the qualifying conditions are met. The qualifying conditions are:

- the travel must be in the performance of an employee's duties or to a temporary place of work, on a journey that is not substantially ordinary commuting.
- the employee should be absent from his normal place of work or home for a continuous period in excess of five hours or ten hours.
- the employee should have incurred a cost on a meal (food and drink) after starting the journey and retained appropriate evidence of their expenditure.

Buying other equipment

In most cases you can claim tax relief on the full cost of substantial equipment, for example a computer, you have to buy to do your work. This is because it qualifies for a type of capital allowance called annual investment allowance.

You cannot claim capital allowances for cars, motorcycles or bicycles you use for work, but you may be able to claim for business mileage and fuel costs.

You claim in a different way for small items that'll last less than 2 years, such as uniforms and tools.

You can only claim tax relief for equipment expenses if:

- you need it to do your job
- you use the equipment for work and there's no significant private use - this includes using the equipment according to your organisation's policy

If your employer gives you money for the item

Reduce the amount you claim tax relief on by the amount of money your employer gives you.

What tax relief is

Tax relief reduces the amount of tax you have to pay.

The amount of tax relief you get will not be the same as the amount of expenses you have claimed for. You'll get tax relief based on the rate at which you pay tax.

For example, if you can claim £60 and paid tax at a rate of 20% in that year, you'll get tax relief of £12.

What you can claim tax relief on

You can claim tax relief on work expenses for the cost of:

- cleaning your uniform
- repairing or replacing your small tools (for example scissors if you're a hairdresser, trowels if you're a plasterer and spanners if you're a mechanic)
- cleaning, replacing and repairing your specialist or protective clothing (for example hard hats, protective boots and overalls)

What a uniform is

A uniform is a set of specialised clothing that's recognisable as identifying someone as having a particular occupation, for example nurse or police uniforms.

A uniform is not clothing of a similar design or colour that you must wear for work (for example, a bank who wants to promote its corporate image by requiring all counter staff to wear a shirt or blouse in their corporate colours).

You can claim tax relief if you wash the uniform given to you by your employer, unless your employer provides a laundering service and you choose not to use it and wash your uniform yourself.

Only nurses and midwives can claim for replacing shoes, socks and underwear.

You cannot claim tax relief for everyday clothing, even if you wear it for work.

List of industries and occupations

This table lists the industries, occupations and how much tax relief you can claim.

Industry	Occupation	Deduction £
Agriculture	all workers	100
Airlines	pilots, co-pilots, helicopter pilots and uniformed flight deck crew	1,022
	cabin crew - stewards and stewardesses	720
Aluminium	a. continual casting operators, process operators, de-dimplers, driers, drill punchers, dross unloaders, firemen (engaged to light and maintain furnaces), furnace operators and their helpers, leaders, mouldmen, pourers, remelt department labourers and roll flatteners	140
	b. cable hands, case makers, labourers, mates, truck drivers and measurers and storekeepers	80
	c. apprentices	60
	d. all other workers	120
Armed forces	all ranks in the: - army - Royal Air Force - Royal Marines	100
	- Royal Navy	80
Banks and building societies	uniformed doormen and messengers	60
Brass and copper	braziers, coppersmiths, finishers, fitters, moulders, turners and all other workers	120

Industry	Occupation	Deduction £
Building	a. joiners and carpenters	140
	b. cement works, roofing felt and asphalt labourers	80
	c. labourers and navvies	60
	d. all other workers	120
Building materials	a. stone masons	120
	b. tilemakers and labourers	60
	c. all other worker	80
Clothing	a. lacemakers, hosiery bleachers, dyers, scourers and knitters, knitwear bleachers and dyers	60
	b. all other workers	60
Constructional engineering (includes buildings, shipyards, bridges and roads)	a. blacksmiths and their strikers, burners, caulkers, chippers, drillers, erectors, fitters, holders up, markers off, platers, riggers, riveters, rivet heaters, scaffolders, sheeters, template workers, turners and welders	140
	b. banksmen, labourers, shop-helpers, slewers and straighteners	80
	c. apprentices and storekeepers	60
	d. all other workers	100
Electrical and electricity supply	a. workers incurring laundry costs only	60
	b. all other workers	120

Industry	Occupation	Deduction £
Trades ancillary to engineering	a. pattern makers	140
	b. labourers, supervisory and unskilled workers	80
	c. apprentices and storekeepers	60
	d. motor mechanics in garage repair shop	120
	e. all other workers	120
Fire service	uniformed fire fighters and fire officers	80
Food	all workers	60
Forestry	all workers	100
Glass	all workers	80
Healthcare staff in the National Health Service, private hospitals and nursing homes	a. ambulance staff on active service	185
	b. nurses, midwives, chiropodists, dental nurses, occupational, speech, physiotherapists and other therapists, healthcare assistants, phlebotomists and radiographers shoes and stockings or tights allowance (where everyone is required to wear the same colour or style)	125 12 shoes 6 tights or stockings
	c. plaster room orderlies, hospital porters, ward clerks, sterile supply workers, hospital domestics and hospital catering staff	125
	d. laboratory staff, pharmacists and pharmacy assistants	80

Industry	Occupation	Deduction £
	e. uniformed ancillary staff - maintenance workers, grounds staff, drivers, parking attendants and security guards, receptionists and other uniformed staff	80
Heating	a. pipe fitters and plumbers	120
	b. coverers, ladders, domestic glaziers, heating engineers and all their mates	120
	c. all gas workers and all other workers	100
Iron mining	a. fillers, miners and underground workers	120
	b. all other workers	100
Iron and steel	a. day labourers, general labourers, stockmen, timekeepers, warehouse staff and weighmen	80
	b. apprentices	60
	c. all other workers	140
Leather	a. curriers (wet workers), fellmongering workers and tanning operatives (wet)	80
	b. all other workers	60
Particular engineering (work on commercial basis in a factory or workshop producing components such as wire, springs, nails and locks)	a. pattern makers	140
	b. chainmakers, cleaners, galvanisers, tanners and wire drawers in the wire drawing industry and toolmakers in the lock making industry	120

Industry	Occupation	Deduction £
	c. apprentices and storekeepers	60
	d. all other workers	80
Police force	a. ranks of police officers up to and including chief inspector	140
	b. community support officers including Metropolitan Police	140
	c. other police employees (but not special constables)	60
Precious metals	all workers	100
Printing	a. letterpress section-electrical engineers (rotary presses), electrotypers, ink and roller makers, machine minders (rotary), maintenance engineers (rotary presses) and stereotypers	140
	b. bench hands (periodical and bookbinding section), compositors (letterpress section), readers (letterpress section) telecommunications and electronic section wire room operators, warehousemen (paper box making section)	60
	c. all other workers	100
Prisons	uniformed prison officers	80
Public service - docks and inland waterways	a. dockers, dredger drivers and hopper steerers	80
	b. all other workers	60
Public service - public transport	a. garage hands including cleaners	80

Industry	Occupation	Deduction £
	b. conductors and drivers	60
Quarrying	all workers	100
Railways	See the appropriate category for craftsmen (for example engineers, vehicles) all other workers	100
Seamen	carpenters a. passenger liners	165
	b. cargo vessels, tankers, coasters and ferries	140
Shipyards	a. blacksmiths and their strikers, boilermakers, burners, carpenters, caulkers, drillers, furnacemen (platers) holders up, fitters, platers, plumbers, riveters, sheet iron workers, shipwrights, tubers and welders	140
	b. labourers	80
	c. apprentices and storekeepers	60
	d. all other workers	100
Textiles and textile printing	a. carders, carding engineers, overlookers and technicians in spinning mills	120
	b. all other workers	80
Vehicles	a. builders, railway vehicle repairers and railway wagon lifters	140
	b. railway vehicle painters, letterers, and builders' and repairers' assistants	80
	c. all other workers	60

Industry	Occupation	Deduction £
Wood and furniture	a. carpenters, cabinetmakers, joiners, wood carvers and woodcutting machinists	140
	b. artificial limb makers (other than in wood), organ builders and packaging case makers	120
	c. coopers not providing their own tools, labourers, polishers and upholsterers	60
	d. all other workers	100