

COVID-19 HR Factsheet: Claim for tax relief for job expenses

1. Introduction

The CCG is following current government advice and asking the staff to work from home. We understand that there will be some exceptions to this, where the CCG require staff to be in the office due to the nature of their role and in these cases, staff must explicitly agree working from the office with their line manager before working from the office and comply with social distancing advice.

Staff may be able to claim tax relief for some of their bills because they have to work at home, at the request of the CCG.

This factsheet provides information on the eligibility requirements for tax relief and explains how the tax relief can be claimed from the government.

2. Working at Home Expenses

Workers may be able to claim tax relief for some of the bills they have to pay because they have to work from home on a regular basis, at the request of the employer.

Workers can only claim for things to do with their work, for example, extra cost of electricity and gas for their area of work. Workers cannot claim for things that they use for both private and business use or for work-related expenses that an employer has paid back to an employee.

Workers may also be able to claim for tax relief for equipment required for work if:

- they use their own money for things that they must buy for their job
- they only use these things for their work

Workers cannot claim tax relief if their employer either gives them:

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

3. Tax Relief

From 06 April 2020, claims can be made for up to £6 a week (£26 a month) to cover additional costs if individuals have to work from home.

Tax relief cannot be claimed in cases where employees choose to work from home voluntarily.

4. Claiming Tax Relief

1. Eligibility

Individuals should check whether they are eligible to claim for tax relief on expenses related to working from home by completing the eligibility questionnaire on the government webpage on [claiming tax relief for job expenses](#)

2. Create Government Gateway ID

For workers that are eligible to claim for the job expenses, a Government Gateway user ID and password will be required. A Government Gateway ID can be created by registering information on the following webpage: [Government Gateway ID](#)

To create a Government Gateway ID, the following information will be required:

- National Insurance Number
- A recent payslip/ p60 or valid UK passport
- Email Address

3. Claim Tax Relief Online

There are different ways to claim tax relief depending on the circumstances. In the majority of cases, the requirement is to claim the tax relief online by signing into the [claiming tax relief webpage](#) using the Government Gateway ID that has been created:

When individuals use this service, they will:

- get a reference number to use to track the progress of their claim
- be able to tell HMRC about multiple tax years and up to 5 different jobs

5. Receiving the Tax Relief

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

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

6. Further Information

Further information on tax relief for job expenses can be found on the government website on [claiming tax relief for job expenses](#).