



1. Home (<https://www.gov.uk/>)
2. Money and tax (<https://www.gov.uk/browse/tax>)
3. Income Tax (<https://www.gov.uk/browse/tax/income-tax>)

Claim tax relief for your job expenses

1. 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

This guide is also available in Welsh (Cymraeg) (<https://www.gov.uk/rhyddhad-treth-ar-gyfer-cyflogion>).

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.

[Check if you can claim \(<https://www.tax.service.gov.uk/claim-tax-relief-expenses/>\)](https://www.tax.service.gov.uk/claim-tax-relief-expenses/)

2. 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 (<https://www.gov.uk/tax-relief-for-employees/buying-other-equipment>), 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).

Check if you can claim (<https://www.tax.service.gov.uk/claim-tax-relief-expenses/only-claiming-working-from-home-tax-relief>)

3. 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 (<https://www.gov.uk/guidance/job-expenses-for-uniforms-work-clothing-and-tools>).

Check if you can claim (<https://www.tax.service.gov.uk/claim-tax-relief-expenses/>)

4. 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.

Check if you can claim (<https://www.tax.service.gov.uk/claim-tax-relief-expenses/>)

5. Professional fees and subscriptions

You can claim tax relief on fees or subscriptions you pay to approved professional organisations (<https://www.gov.uk/government/publications/professional-bodies-approved-for-tax-relief-list-3>). This only applies if you have to be a member of an organisation to do your job.

You cannot claim tax back on fees or subscriptions for:

- life membership subscriptions
- fees or subscriptions you have not paid for yourself (for example, if your employer has paid for them)

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

Check if you can claim (<https://www.tax.service.gov.uk/claim-tax-relief-expenses/>)

6. 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/tax-relief-for-employees/vehicles-you-use-for-work>)

Check if you can claim (<https://www.tax.service.gov.uk/claim-tax-relief-expenses/>)

7. 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 (<https://www.gov.uk/capital-allowances/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 (<https://www.gov.uk/tax-relief-for-employees/vehicles-you-use-for-work>).

You claim in a different way for small items that'll last less than 2 years, such as uniforms and tools (<https://www.gov.uk/tax-relief-for-employees/uniforms-work-clothing-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.

Check if you can claim (<https://www.tax.service.gov.uk/claim-tax-relief-expenses/>)