

A decorative graphic consisting of two overlapping, thick, curved lines. The top line is light blue and the bottom line is light green, both curving from the left side towards the right side of the page.

# Claiming tax relief on job-related expenses

**Information for staff**

Information correct at time of publication June 2022

# Introduction

'Tax relief' means a reduction in the tax you pay to the Government. You do not have to pay tax on some of the money you earn, if you need to use that money for things that are only necessary for your job – 'job-related expenses'.

If your employer has not already reimbursed you for your job-related expenses, you may be able to claim tax relief from HM Revenue & Customs (HMRC).

Remember: you are not claiming back the money – you are claiming back the tax you would have paid on that money.

You can claim tax relief on the following job-related expenses.

- You may be able to claim tax relief for additional household costs if you have to work at home for all or part of the week'. As the COVID restrictions have now been lifted, homeworking reverts to its original principles i.e., you cannot claim tax relief if you choose to work from home
- Uniforms, work clothing and tools
- Vehicles you use for work
- Professional fees and subscriptions
- Travel and overnight expenses
- Buying other equipment

Before you make a claim, please visit [www.gov.uk/tax-relief-for-employees](https://www.gov.uk/tax-relief-for-employees) for more details on job-related expenses that are eligible for tax relief.

## Who can claim

You may be able to claim tax relief if you:

- Have to work from home for all or part of the working week
- must wear a uniform for work, which you are responsible for cleaning
- need to belong to a professional group, to which you must pay fees, to do your job
- pay annual subscriptions to an professional organisation which must be an approved body (HMRC list 3)  
[www.gov.uk/government/publications/professional-bodies-approved-for-tax-relief-list-3](https://www.gov.uk/government/publications/professional-bodies-approved-for-tax-relief-list-3) and activities of the body are of direct benefit to or concern the profession practiced in the performance of the duties of their employment
- use your own money to buy things purchased for your job and only use these things for your work
- paid UK tax in the year for which you are claiming (tax relief is based on the rate at which you paid [or pay] tax, and the value of the expenses incurred)
- have not already in part or full been reimbursed for the expenses by your employer.

## Ways to claim

If you normally fill in a Self Assessment tax return form each year, then you must use this to claim tax relief. However, if you do not normally fill one in, you can claim tax relief in other ways.

There are three ways to claim tax relief, depending on your circumstances.

1. HMRC P87 form

[www.gov.uk/guidance/claim-income-tax-relief-for-your-employment-expenses-p87](https://www.gov.uk/guidance/claim-income-tax-relief-for-your-employment-expenses-p87)

Complete the form and post it to HMRC.

2. Telephone **0300 200 3300**

You can **only** claim by telephone if you have **already** claimed job-related expenses in a previous tax year.

3. Online

Check your eligibility at [www.gov.uk/tax-relief-for-employees](https://www.gov.uk/tax-relief-for-employees) and then complete your claim.

### Government Gateway ID

If you want to claim online, you must first create a **Government Gateway ID**. You will need an **email account**, your **National Insurance number** and a **recent payslip or P60**.

Please go to [www.gov.uk/log-in-register-hmrc-online-services/register](https://www.gov.uk/log-in-register-hmrc-online-services/register) to create your Government Gateway ID.

## Making a claim

You must claim within four years of the end of the tax year in which you spent the money.

A UK tax year runs from the 6th April to the following 5th April. Tax year 2022/23 starts on the 6th April 2022 and finishes on the 5th April 2023.

If you are eligible, you can back-date most job-related expenses for four tax years including the current tax year – so five tax years' job-related expenses in total.

If your claim is for the current tax year, HMRC will usually make any necessary adjustments through your tax code.

## Equipment needed

P87	Online
Internet access	Internet access
Computer or laptop	Computer, laptop, iPad/tablet or smartphone
Printer, as completed claim forms must be printed and posted	Printer if you want a hard copy of your completed form
Contact number	Mobile phone to receive text
	Email address

## Information needed

P87	Online
Personal details with HMRC must be up to date	Personal details with HMRC must be up to date
Date of birth	Date of birth
National Insurance number	National Insurance number
The amount of each expense you intend to claim for	The amount of each expense you intend to claim for
Details of your nominated bank account or an address a cheque can be sent to	Details of your nominated bank account or an address a cheque can be sent to
Home address	Email address
Contact number	<p><b>Two</b> of the following proofs of identity</p> <ol style="list-style-type: none"> <li>1. Valid UK passport</li> <li>2. Most recent P60</li> <li>3. Answers to credit reference questions e.g the year you took out a valid credit card or mobile phone contract</li> <li>4. Northern Ireland driving licence</li> </ol>
Name of employer as on P60	UK mobile or landline to get authenticator code by either text message or voice call
Address of employer as on P60	
Employee number as on P60	
Employer's PAYE reference number as on P60	
Job title as on P60	

## Feedback

We recommend you contact HMRC with any questions about your personal tax situation or take personal tax advice from an approved professional. It is not your employer's responsibility to resolve your tax queries.

If you found this leaflet helpful and decided to make a claim, please email [wellbeing@ouh.nhs.uk](mailto:wellbeing@ouh.nhs.uk) and let us know.

Your feedback may encourage others to claim.

## Examples of possible claims

Illustration of the working from home relief for a 20% rate taxpayer. If you have to work from home, you may be able to claim working from home tax relief.

### Summary of the working from home rates and allowances

Tax year	*HMRC flat rate per week (per month)
From 6 April 2020	£6 (or £26 per month)
From 6 April 2012	£4 (or £18 per month)

*\*HMRC flat rate is the amount on which you can claim tax relief on without requiring a receipt, or evidence of expenditure incurred by the employee. To claim more than the flat rate, you must provide receipts and evidence of expenditure.*

Tax year	Rate per week	Calculation	Relief (claim)
2022/23	£6	£6 x 0 weeks = £0 x 20%	£0
2021/22	£6	£6 x 52 weeks = £312 x 20%	£62.40
2020/21	£6	£6 x 52 weeks = £312 x 20%	£62.40
2019/20	£4	£4 x 52 weeks = £208 x 20%	£41.60
<b>Total value of available claim</b>			<b>£166.40</b>

You may be able to claim tax relief if you were mandated to work from home because of coronavirus (COVID-19).

## Examples of possible claims

### Health and care uniform, work clothing and tools rates and allowances

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

Occupation	*HMRC flat rate allowance
Ambulance staff on active service	£185
Nurses, midwives, chiropodists, dental nurses, occupational, speech, physiotherapists and other therapists, healthcare assistants, phlebotomists, and radiographers.  An additional allowance can be claimed for shoes and stockings or tights (where everyone is required to wear the same colour or style of shoe).	£125  12 shoes 6 tights or stockings
Plaster room orderlies, hospital porters, ward clerks, sterile supply workers, hospital domestics and hospital catering staff	£125
Laboratory staff, pharmacists and pharmacy assistants	£80
Uniformed ancillary staff – maintenance workers, grounds staff, drivers, parking attendants and security guards, receptionists and other uniformed staff	£80

## Examples of possible claims

### Illustration of uniform relief using the £80 allowance for a 20% rate taxpayer

Tax year	Allowance	Calculation	Relief (claim)
2022/23	£80	£80 x 20%	£16
2021/22	£80	£80 x 20%	£16
2020/21	£80	£80 x 20%	£16
2019/20	£80	£80 x 20%	£16
2018/19	£80	£80 x 20%	£16
<b>Total value of available claim</b>			<b>£80</b>

### Illustration of professional fees relief for a 20% rate taxpayer who pays annual fees to NMC

Tax year	NMC annual fee	Calculation	Relief (claim)
2022/23	£120	£120 x 20%	£24
2021/22	£120	£120 x 20%	£24
2020/21	£120	£120 x 20%	£24
2019/20	£120	£120 x 20%	£24
2018/19	£120	£120 x 20%	£24
<b>Total value of available claim</b>			<b>£120</b>

## Notes

