

Tax relief on employees' personal expenses

What can you claim?

Introduction

If you are an employee or a director and are required to incur expenses personally you may be able to claim tax relief and reduce your tax bill.

Here is a list of the main areas which we come across but if you incur any expenses for work and your employer does not reimburse you then let us know as you may be able to make a claim.

Motor running costs+

If you have a car, motorbike or bicycle which you use for work you can claim tax relief on the Revenue's authorised mileage rate, which covers the cost of owning and running the vehicle.

The rates are as follows:

Vehicle type	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

You will need to keep the date and mileage of work journeys (home to work does not count) and deduct any amounts your employer pays towards your costs.



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Working from home

If you are required to work from home you can claim tax relief on some expenses incurred as a result of working from home, for example, business telephone calls, gas and electricity. Or your employer can pay you up to £6 a week to cover expenses if you have to work from home without keeping detailed records. If you **choose** to work at home then you cannot claim tax relief.

Work clothing

If you are required to clean, repair or replace specialist clothing, for example, wig, gown, collars, bands and studs then you can claim tax relief on the expense incurred; you cannot claim tax relief on the original cost of these items. Tax relief is not available for the cost of suits worn in court. If applicable you can either claim tax relief on the actual amount spent (you will need to keep receipts) or an agreed fixed amount.

Other expenses

If you are required to pay for any of the items below personally, which you incurred for work purposes, you can claim tax relief on the cost:

- Computer for work
- Professional subscriptions (must be on the Revenue's approved list)
- Public transport (not home to work)
- Hotel accommodation
- Congestion charges/tolls
- Parking