



Expenses Guide

Employed

General Principles

Travel and Subsistence claims between your home and regular place of work are not permitted. This is because you are deemed to be supervised, directed or controlled on a day to day basis.

Other expenses may be allowable provided they are incurred wholly, exclusively and necessarily in the performance of the duties of your employment. To claim these expenses you will generally need to submit a claim to HMRC in order to secure tax relief.

There are some expenses that may be claimed through PayStream depending on the details of your assignment.

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What you can claim through PayStream

Detached duty or inter-site travel

If you have a regular workplace but you are sent by the same client to work temporarily at another location (known as detached duty travel or inter-site travel) you may be able to claim for travel and subsistence expenses incurred in travelling to that temporary workplace. For a workplace to qualify as temporary it:

- Must not be attended more than 40% of your time
- Must not have a regular pattern e.g. you travel there once a week/once a month
- Must be a significantly different journey to your journey to your main workplace
- Should not be somewhere you will or intend to travel to for more than 24 months

More information and examples can be found [here](#).

Even if you are working from home then the site from which the client supervises or directs your work would also be classed as your regular workplace.

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If you attend a client depot / base to receive instructions

If you attend a client depot/base to receive instructions on your work for the day, journeys between the depot and other sites may be claimed, but not journeys between home and the depot.

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If you are required to work at various sites during an assignment

If you are required by the client to work at various sites during an assignment, but it is not certain at the start of the assignment which sites you will attend, you may be regarded as a site-based worker and able to claim journeys between home and client sites. To confirm if this applies to you we will try and establish if there is a regular pattern of travel which might indicate a more regular workplace.

If you intend to submit claims for expenses please let us know and we will send you a questionnaire. If approved, we will allow access to our portal/app where you can submit claims and upload receipts.

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Business mileage

You should keep a record of the mileage covered in your own vehicle between your regular workplace and the temporary workplace or between your home and the temporary workplace.

Below are the different mileage rates available to claim as per HMRC:

Vehicle Type	First 10,000 miles per tax year	10,001+ miles per tax year
Car	45p	25p
Motorbike	24p	24p
Cycle	20p	20p

VAT receipts are required to process mileage claims and should be uploaded or sent in with your signed documents. The receipts provided must show that enough fuel has been purchased to cover the mileage claim.

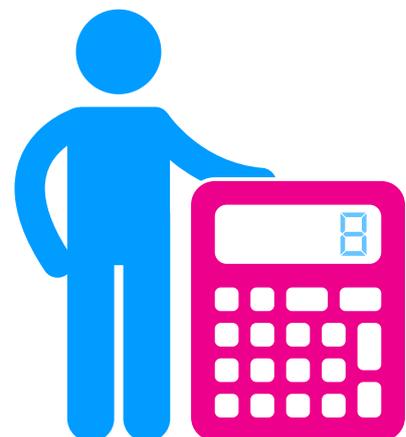
A copy of pages 1 and 2 of your Vehicle Registration Document (V5) should be supplied as evidence of ownership of the vehicle. Generally, mileage can be claimed only where your own vehicle is used. However, in some instances, where you bear the costs connected with a vehicle which is not registered in your name, mileage may still be claimed. Please contact our Customer Care Team for further information.

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Other forms of business travel (e.g. train or bus)

If you have used any other means of travel such as a train, for a journey between your regular workplace and a temporary workplace or between your home and your temporary workplace you should keep a copy of the receipt.

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Other costs incurred in business travel

If you have used any other means of travel such as a train, for a journey between your regular workplace and a temporary workplace or between your home and your temporary workplace you should keep a copy of the receipt.

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Hotels & Subsistence (Meals)

You may also be able to claim the actual cost of meals and overnight stays if you have to stay away from home if you are working away from your regular workplace at a temporary workplace. You should record these expenses on the portal and upload your receipts.

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Other Expenses

Other expenses may only be claimed where you are being reimbursed by the end client or agency, and where we are satisfied that the claim can legitimately be reimbursed without deduction of tax and National Insurance due to being wholly, exclusively and necessarily in the performance of the duties of your employment. Receipts must be provided to support your claims.

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What can you claim from HMRC

Even though you are working under the supervision, direction and control of others, depending upon the nature of your work and other working arrangements, you may be able to claim tax relief directly from HMRC for employment expenses which you have incurred on the following:

Uniforms, work clothing and tools

- Buying, repairing or replacing small tools you need to do your job
- Cleaning, repairing or replacing specialist clothing e.g. a uniform or safety boots
- Alternatively you can claim a 'flat rate deduction' agreed by HMRC with different occupational sectors
- You don't need receipts to claim this if it applies to you. Details can be found here.

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Working at home

If you have to work at home on a regular basis you can claim up to £6 per week. This is regarded as covering the cost of things like business telephone calls or the extra cost of gas and electricity for your work area at home. You don't need to provide receipts for a claim like this, just record it as an expense.

If you want to claim more than £6 per week you will need to record the details and keep receipts. Remember that you can't claim for things that you use for both private and business use, e.g. rent or mortgage payments or broadband access.

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Professional fees and subscriptions

You can claim for fees or subscriptions you pay to approved professional organisations which have been approved by HMRC. Please record the expense and retain the receipt.

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Computer hardware / software

If you have to buy substantial computer equipment in order to do your work, e.g. a laptop, providing that it is used wholly, exclusively and necessarily in the performance of the duties of your employment you may be able to claim the whole of the cost as an expense. Again you will need to record the expenses and retain the receipt.

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Identifiable cost of business telephone calls

Business calls are allowable for tax purposes but you will need to obtain itemised bills with that type of call highlighted in order to formulate a claim to HMRC. You will need to evidence the business calls on the bill and record the expense.

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How you can claim from HMRC

Successful claim

The key to making a successful claim to tax relief for employment expenses is that it must pass the legal test of having been incurred wholly, exclusively and necessarily in the performance of the duties of the employment and should be capable of being supported by evidence of that expense - so don't forget to retain receipts.

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PayStream's Tax Claim Service

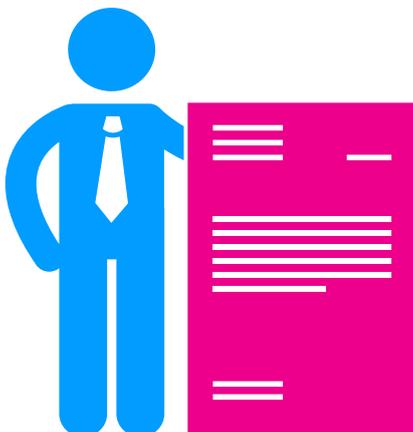
You can sign up to the PayStream Tax Claim Service and we will collate, check and submit the appropriate claim on your behalf. For more details of this service please email:

tax@paystream.co.uk

Or you can make a P87 claim directly to HMRC if the value of your expenses is less than £1000 or £2500 for professional fees. To do this [please click here](#).

If you have a salary sacrifice pension arrangement with PayStream and you claim expenses, your gross pay will be lower than if you didn't claim expenses. This limits the amount that you can sacrifice for a pension contribution. Instead, you may want to consider claiming tax relief for your expenses via an HMRC P87 form or your Self Assessment tax return.

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