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All,

This is by no means an exhaustive list of available options to you at this time, but the most asked questions are hopefully answered in this document.

Any issues please give me a call

Check which expenses are taxable if you work from home due to coronavirus (COVID-19)

You could be affected if any of you are working from home due to coronavirus (COVID-19), either because:

- your workplace has closed
- they are following advice to self-isolate

Mobile phones and SIM cards (no restriction on private use)

If you are provided a mobile phone and SIM card without a restriction on private use, this is non-taxable.

Broadband

If you already pay for broadband, then no additional expenses can be claimed as you cannot claim for things you use for both private and business use, for example rent or broadband access.

If a broadband internet connection is needed to work from home and one was not already available, then the broadband fee can be claimed back and is non-taxable. However, in that case the broadband is provided for business and any private use must be limited.

As we can tether to our job mobiles, this would most likely not be granted unless you lived in an area that has limited mobile service. Speak to your supervisors before placing any orders or making any commitments to any service providers.

Additional expenses like electricity, heating or broadband

From 6 April 2020 your employer can pay you up to £6 a week (£26 a month) to cover your additional costs if you **have to** work from home. For previous tax years the rate is £4 a week (£18 a month).

If the claim is above this amount, then you will need to:

- check with your supervisor beforehand to see if you will make these payments and get it documented that there is agreement to pay the excess.
- keep receipts.

Claim by phone

You can claim by phone, 0300 200 3300 if you've already claimed expenses in a previous year and your total expenses are less than either:

- £1,000
- £2,500 for professional fees and subscriptions

We should fit into that category from any uniform claims and subscriptions claims we make in tax years. There are different ways to claim tax relief depending on your circumstances. You need to check you're claiming the right way before using the forms online.

Go to <https://www.gov.uk/guidance/claim-income-tax-relief-for-your-employment-expenses-p87>