



Tax rates and allowances 2018-19

Use of Home as an Office

The Government guideline is that £4 per week or £18 per month can be claimed for use of home as an office without the need for receipts and evidence of costs.

$$£4 \quad \times \quad 52 \text{ weeks} \quad = \quad £208$$

or

$$£18 \quad \times \quad 12 \text{ months} \quad = \quad £216$$

If you wish to claim additional costs then you will be required to keep receipts.

If you work at home voluntarily

If you've agreed with your employer to work at home voluntarily – under a "homeworking arrangement" – they may still contribute towards your expenses but don't have to.

If your employer contributes up to £4 per week (£18 per month) towards your expenses, you won't need to provide receipts.

If your employer contributes more than £4 per week you will need to be able to show what you've spent to get the tax relief.

You won't have to pay tax or National Insurance contributions on the amount you receive from your employer (if it is more than £4 per week you must have the receipts to show what has been spent).

Note

- If you work at home voluntarily and your employer doesn't contribute to your expenses, you can't claim tax relief for what you've spent.