

## Reimbursements and Mileage claims

This link is a useful point of call for searching – below the line are 3 which are picked out to be relevant.

<https://www.gov.uk/expenses-and-benefits-a-to-z>

### Mileage

HMRC advice:

<https://www.gov.uk/expenses-and-benefits-business-travel-mileage/rules-for-tax>

Conclusion: employees can claim 45p per mile (up to 10,000 miles) without needing to report to HMRC or paying tax on it.

### Personal bills (eg, phone/broadband)

HMRC advice:

<https://www.gov.uk/expenses-and-benefits-personal-bills/what-to-report-and-pay>

Conclusion: If the bill is NOT in the name of the employer but the employee – The amount the employer reimburses to the employee counts as employee earnings, so: add it to your employee's other earnings AND deduct and pay PAYE tax and Class 1 National Insurance through payroll. Alternative is below:

### Working from home allowances

HMRC advice:

<https://www.gov.uk/tax-relief-for-employees/working-at-home>

Conclusion: This can be paid by the employer to the employee to cover items such as business phone calls and electricity etc – up to £4 per week/£26 per month.