

## **E48 EMPLOYEES WORKING FROM HOME (section 8(3))**

### **Introduction – Statutory Position**

Section 8 of the Law states that the income chargeable from offices and employments shall be the full emoluments of the office or employment, arising or accruing in the year of computation, less the authorised deductions.

The authorised deductions under section 8(3) are “any expense, wholly, exclusively and necessarily incurred in the performance of the duties of the office or employment”.

This would include a claim for additional expenses incurred on light and heat where an employee needs to work from home.

### **Concessional Treatment**

In light of the situation with Covid 19, where part of the home is used as an office, or employees have been forced to work from home, the Director is prepared to allow a standard deduction of £3 per week as a claim for the additional costs incurred, in place of a full computation.

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