

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY DEPUTY I. GARDINER
ANSWER TO BE TABLED ON TUESDAY 2nd JUNE 2020**

Question

Given that the U.K. Government has provided guidance regarding the claiming of expenses under its tax system for the costs of working from home during the Covid-19 pandemic, will the Minister advise if a similar approach is to be taken in Jersey; and, if so, when any such guidance will be made available to both employers and employees?

Answer

Claiming tax relief in respect of expenses incurred while working from home is being allowed in a wider range of circumstances than usual during the pandemic. Revenue Jersey has published the following guidance on its "Coronavirus Tax Help" pages on the Government website.

Expenses and working from home

Revenue Jersey will be adopting a practical policy with regard to expenses incurred when individuals have been required to work from home and are reimbursed by their employers.

This policy is limited to the period of time that the Government of Jersey is advising individuals to physical distance, which commenced on Friday 20 March 2020.

Employer reimbursement

Where the employer covers the cost of working from home during this period, these payments can be ignored for tax purposes when they are £10 or less per week. These expenses do not need to be declared by the employer on their ITIS returns and should not be included on the personal tax return.

No reimbursement from employer

Those employees who have to work from home but who do not receive any type of compensation from their employer may claim a flat rate of £10 per week to cover any costs incurred (heat, light, telephone, internet etc.). This claim should be made in the employment expenses section of your 2020 income tax return