

Executive Team deep dive: Implementation of the Announcement of Working From Home

1. Extract from the meeting held on 25 September 2020:

“Heating and lighting costs arising from homeworking: Staff can claim tax relief from HMRC, however HMRC allows employers to pay a flat rate non-taxable allowance of £26 per month. **ET is asked to agree that this is paid where there is evidence of financial hardship as a result of Covid-19** (ie not to all). People Directorate are of the view that it would not be a proportionate or justifiable use of public funds to pay this to all staff as a flat rate allowance given the challenging economic realities faced by many taxpayers. We can expand on our rationale if required but the need is not universal and a majority of colleagues have benefited from reduced commuting costs over the last 6 months and will continue to do so for at least the next 3 months.”

2. Action note following the meeting of 25 September 2020:

“it was agreed that plans should be developed so staff facing financial hardship could apply for a flat rate allowance to support heating and lighting costs associated with home working”

3. Information subsequently published on the Scottish Government intranet, available to all staff:

“The cost of heating and light can't normally be reclaimed. If you experience financial hardship as a result of costs incurred from working at home, request a call back about a personal or sensitive issue using [HR Online on iFix](#) or contact your local HR team to find out about sources of support. These enquiries will be dealt with in strict confidence.

Support in these circumstances could include payment of the nominal £26 per month (pro-rata for part time staff) allowance allowed by HMRC. This is on a case by case and targeted basis, where there has been an overall change in financial circumstances as a direct result of the pandemic - for example the loss of income from a partner - and where other personal work-related costs (such as commuting costs) cannot offset higher costs.

All staff can claim tax relief on working from home expenses directly from HMRC. You can do so via your own self-assessment return (if you do one) or using the HMRC online portal. See the [tax relief guidance](#) on gov.uk for more details.”