



Expenses Guide & Policy

2025

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Prepared by

Atom Umbrella
Office 312 The Base, Dallam Lane,
Warrington, England, WA2 7NG
E. info@atomhub.co.uk
T. 020 4551 2400

1. Introduction

This policy sets out the types of employment expenses which HMRC may consider allowable for the purpose of claiming expenses and applies to all employees. It sets out what can and can't be claimed for, what is considered reasonable and how to make claims.

Please note that you should submit each claim in line with your pay pattern and within the current tax year. Claims relating to a previous tax year cannot be processed via Atom although may be claimed via HMRC.

2. Key principles

Non-travel expenses may be allowable provided they are incurred wholly, exclusively and necessarily in the performance of the duties of your employment. To qualify for reimbursement of your travel expenses:

1. the expenses must be incurred due to travel in the performance of your duties or for necessary attendance;
2. the expenses must not be in relation to 'ordinary commuting' (i.e. your claims must be for journeys to/from a temporary workplace); and
3. where your workplace has changed, then the journey undertaken (or the cost to travel to the new workplace) must be significantly different from any permanent workplace. Your 'permanent workplace' is usually the place where you are routinely allocated tasks or where you attend regularly, repeatedly or with some sort of consistency that is frequent, habitual or follows a pattern. It is possible to have more than one permanent workplace.

If you have a permanent workplace but you are sent by the same client to work temporarily at another location, or, you visit multiple temporary workplaces during the course of an assignment, then you may be able to claim travel and subsistence expenses for certain journeys between temporary workplaces you visit.

For example, if you are based in the office in Manchester 5 days a week, but the end client instructs you to visit clients in Blackburn and Bolton, you can claim the journeys from the Manchester office to the Blackburn/Bolton sites as this would be classified as inter-site travel. The journey from your home to the Manchester office is not claimable as the Manchester office would be classified as your permanent workplace.

Once you believe a workplace can no longer be seen as a temporary workplace, (for instance, because your time at a particular workplace will exceed 24 months, you believe the assignment you are claiming for will be the only or final assignment you will undertake during your employment with Atom or you intend to spend more than 40% of your time there for all or almost all of your assignment), then you must stop submitting expenses and inform Atom of the change to your circumstances by contacting the Contractor Experience team.

Please note: Whilst claims for business mileage to a temporary workplace in your own vehicle may be allowable without the costs being reimbursed by your agency or end client, other travel and subsistence expenses can only be claimed through Atom where the expense is being reimbursed by your agency or end client, provided the claim is allowable in accordance with HMRC rules and this Expenses Policy.

To claim for non-mileage expenses which are not being reimbursed, you will generally need to submit a claim to HMRC directly.

Following receipt by us, we will determine whether your claims would be allowable. Receipts must be provided to support your claims and expenses may only be processed where we are satisfied that the claim can legitimately be reimbursed. A member of the payroll team will review all expense claims. Any employee(s) found to be falsifying expense claims will face disciplinary action.

3. What can I claim through Atom?

Business mileage

Mileage can be claimed for all business related travel where you are obliged to travel to and from a temporary workplace (i.e. for inter-site travel and not travel to a permanent workplace). You must hold appropriate business insurance to drive any vehicle in respect of business use.

Below are the different mileage rates available to claim from HMRC:

	First 10,000 miles per tax year	10,001+ miles per tax year
Car	45p	25p
Motorbike	24p	24p
Cycle	20p	20p

VAT receipts are required to process mileage claims and should be uploaded. The receipts provided must show that enough fuel has been purchased to cover the mileage claim.

A copy of pages 1 and 2 of your Vehicle Registration Document (V5) should be supplied as evidence of ownership of the vehicle. Generally, mileage can be claimed only where your own vehicle is used.

However, in some instances, where you bear the costs connected with a vehicle which is not registered in your name, mileage may still be claimed. Please contact our Customer Care Team for further information.

Other travel costs to a temporary workplace

If you have used any other means of travel such as a train or taxi, for a journey between your permanent workplace and a temporary workplace or between your home and your temporary workplace or you have any other related costs which are being reimbursed by your end client or agency such as car hire/fuel, parking, tolls etc. you should record these expenses on the portal/app and upload your receipts. Again, you can only claim

for receipted travel expenses for inter-site or detached duty travel and not for travelling to your permanent workplace.

Hotels & Subsistence (meals)

You may also be able to claim the actual cost of meals and overnight stays if you have to stay away from home if you are working away from your permanent workplace at a temporary workplace and the expenses are being reimbursed by your end client or agency. The expenses must be classed as 'reasonable' as per HMRC. You should record these expenses on the portal/app and upload your receipts. Please note, booking confirmations are not evidence of the cost being incurred.

Other Expenses

Other expenses may only be claimed where you are being reimbursed by the end client or agency and where we are satisfied that the claim can legitimately be reimbursed without deduction of tax and National Insurance due to being wholly, exclusively and necessarily in the performance of the duties of your employment. You should record these expenses on the portal/app and upload your receipts.

4. What can I claim through HMRC?

Depending upon the nature of your work and other working arrangements, you may be able to claim expenses directly from HMRC for employment expenses which you have incurred on the following:

Travel & subsistence

If you travel to a temporary workplace and the cost is not reimbursed by your agency or client, you may be able to claim this back from HMRC. Please keep a record of the expense and retain the receipt.

Professional fees & subscription

You can claim for fees or subscriptions you pay to approved professional organisations which have been approved by HMRC. Please record the expense and retain the receipt.

Entertainment expenses

Expenditure for the purposes of “entertainment” can only be considered for exemption where there is genuine business occasion for the incurrence of such costs. For example: the entertainment of existing clients, suppliers or other business connections (existing or prospective) that you would be required to interact with during the course of your duties.

Please note that meals purchased for colleagues of the same business (team members, managers and so on) are not considered for genuine business occasion.

Working at home

If you have to work at home on a regular basis you can claim up to £6 per week by completing HMRC’s online form. This is regarded as covering the cost of things like business telephone calls or the extra cost of gas and electricity for your work area at home. You don’t need to provide receipts for a claim like this, just record it as an expense.

If you want to claim more than £6 per week you will need to record the details and keep receipts. Remember that you can’t claim for things that you use for both private and business use, e.g. rent or mortgage payments or broadband access. Please note that where you work from home, we do not as a policy decision allow expenses in relation to travel or subsistence from/to home and the client’s office or base. HMRC rules on this are highly complex and any trips to the client’s office are likely to be regarded as a permanent workplace (and therefore, not allowable).

You may wish to claim such expenses from HMRC, though there is no guarantee they will be approved. HMRC will usually only accept these expenses where working at home is an objective requirement of the job, i.e. the employee needs certain facilities to perform those duties, and those facilities are only practically available to the employee at their home. We will consider a statement from your client to reflect this requirement if you believe you qualify for these expenses. HMRC guidance is available here.

Computer hardware / software

If you have to buy substantial computer equipment in order to do your work, e.g. a laptop, providing that it is used wholly, exclusively and necessarily in the performance of the duties of your employment you may be able to claim the whole of the cost as an expense. Again, you will need to record the expenses and retain the receipt.

Identifiable cost of business telephone calls

Business calls are allowable for tax purposes, but you will need to obtain itemised bills with that type of call highlighted to formulate a claim to HMRC. You will need to evidence the business calls on the bill and record the expense.

Uniforms, work clothing & tools

- Buying, repairing or replacing small tools you need to do your job
- Cleaning, repairing specialist clothing e.g. a uniform or safety boots
- Alternatively you can claim a ‘flat rate

deduction' agreed by HMRC with different occupational sectors. You don't need receipts to claim this if it applies to you. Details can be found here.

Professional fees & subscription

You can claim for fees or subscriptions you pay to approved professional organisations which have been approved by HMRC. Please record the expense and retain the receipt.

5. How can I claim from HMRC?

Any non-mileage claims that have not been relieved during the year can be claimed on a P87 or tax return at year end along with your other receipted expenses.

Successful claim

The key to making a successful claim to tax relief for employment expenses is that it must pass the legal test of having been incurred wholly, exclusively and necessarily in the performance of the duties of the employment and should be capable of being supported by evidence of that expense - so don't forget to retain receipts.

If you have a salary sacrifice pension arrangement with Atom and you claim expenses, your gross pay will be lower than if you didn't claim expenses. This limits the amount that you can sacrifice for a pension contribution. Instead, you may want to consider claiming tax relief for your expenses via an HMRC P87 form or your Self Assessment tax return.

Please note: It is important that you adhere to this policy as a failure to do so may result in disciplinary action. We reserve our discretion in making the final decision as to whether a claim is allowable.