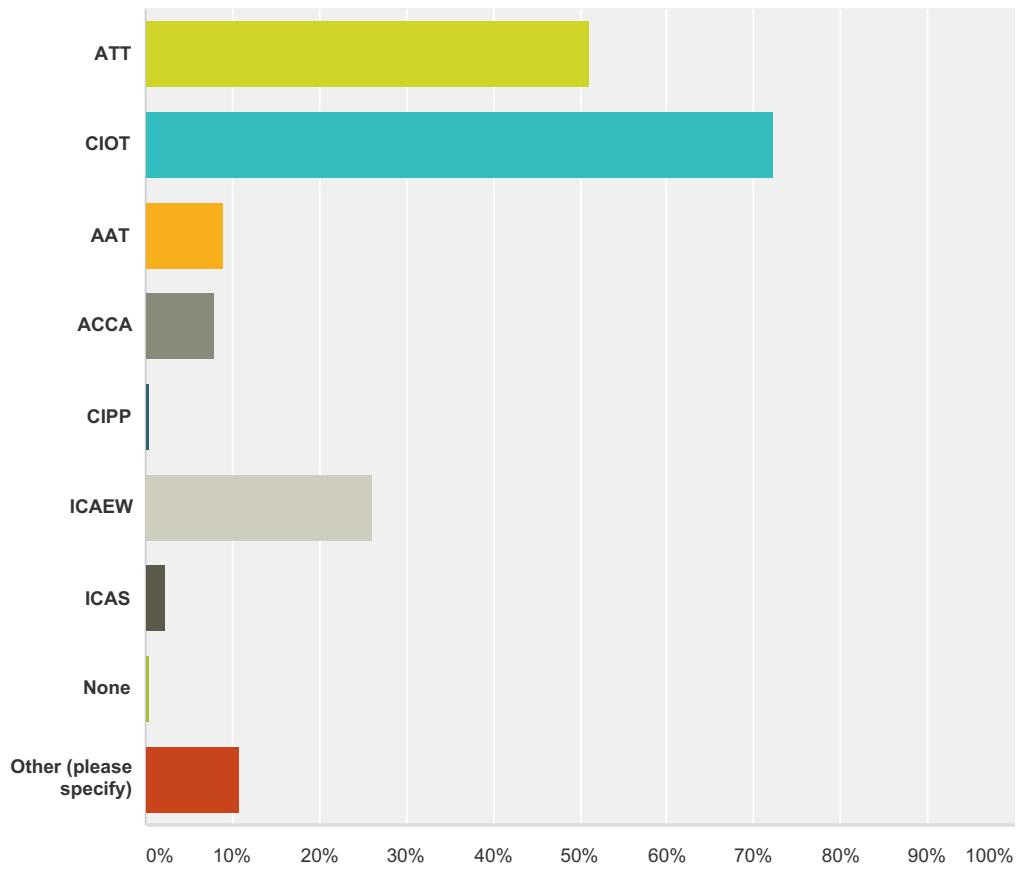


### Q1 Please specify which Professional Bodies you belong to. [Tick all that apply]

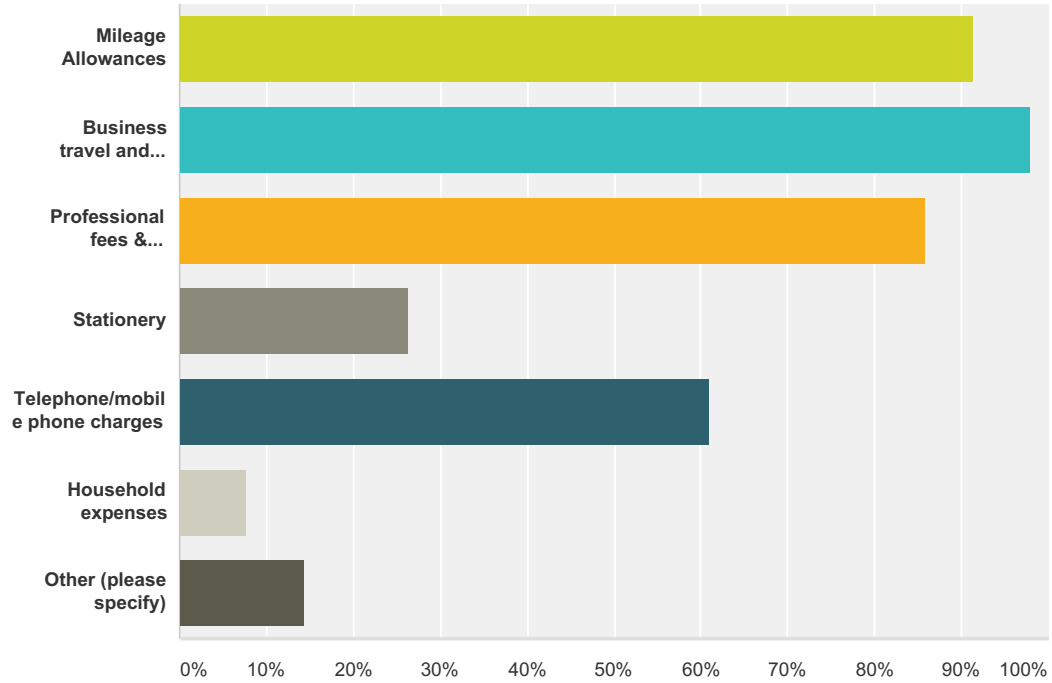
Answered: 600 Skipped: 0



Answer Choices	Responses	Count
ATT	51.17%	307
CIOT	72.17%	433
AAT	9.00%	54
ACCA	8.00%	48
CIPP	0.33%	2
ICAEW	26.17%	157
ICAS	2.33%	14
None	0.50%	3
Other (please specify)	10.83%	65
<b>Total Respondents: 600</b>		

**Q2 In your experience, what expenses do employers generally pay for or reimburse?  
[Tick all that apply]**

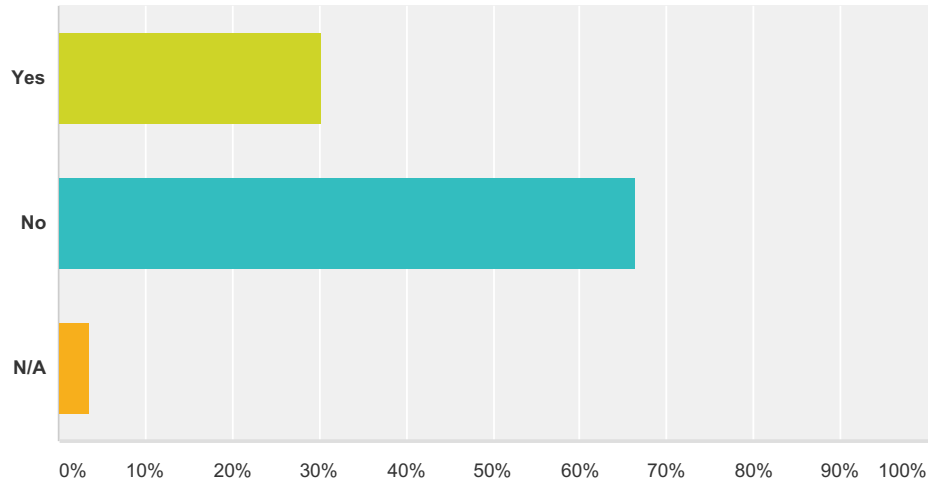
Answered: 462 Skipped: 138



Answer Choices	Responses	
Mileage Allowances	91.34%	422
Business travel and associated expenses	97.84%	452
Professional fees & subscriptions	85.71%	396
Stationery	26.41%	122
Telephone/mobile phone charges	61.04%	282
Household expenses	7.79%	36
Other (please specify)	14.50%	67
<b>Total Respondents: 462</b>		

**Q3 In your experience, do employers' expenses policies vary between employees, for example, employees on different salaries or on different types of contract?**

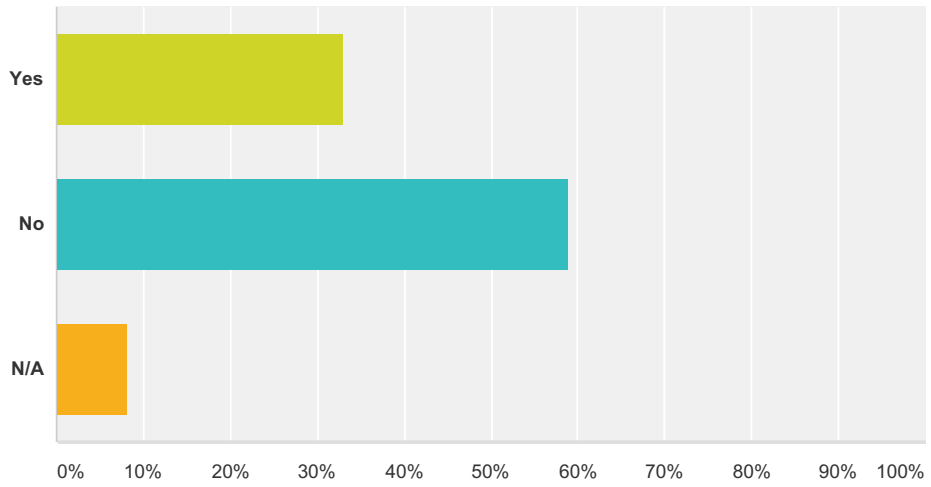
Answered: 463 Skipped: 137



Answer Choices	Responses	
Yes	30.24%	140
No	66.31%	307
N/A	3.46%	16
<b>Total</b>		<b>463</b>

### Q4 Are you aware of different expenses practices in different sectors?

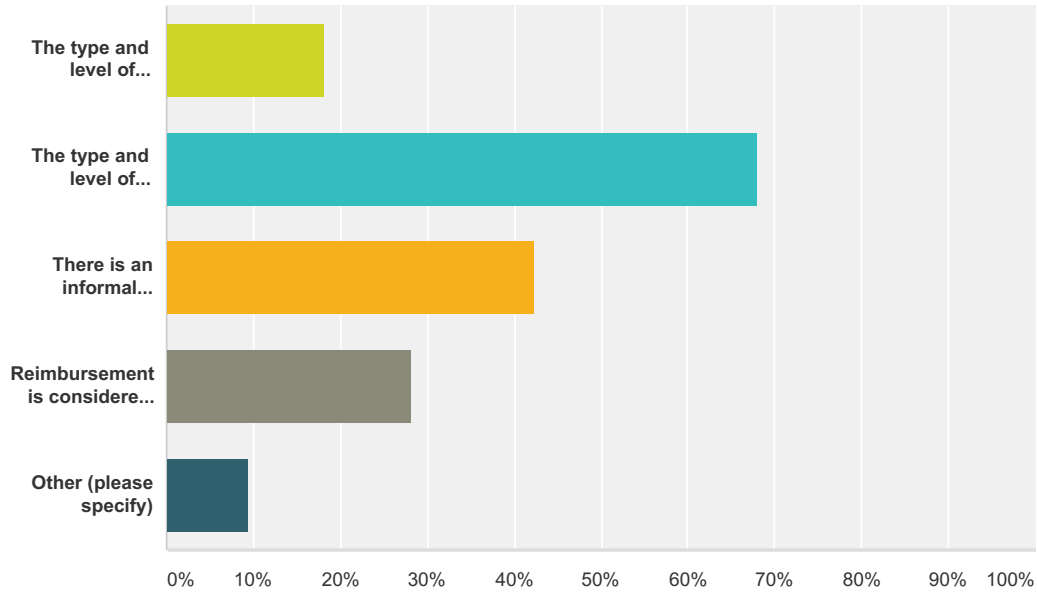
Answered: 461 Skipped: 139



Answer Choices	Responses
Yes	32.97% 152
No	58.79% 271
N/A	8.24% 38
<b>Total</b>	<b>461</b>

**Q5 In your experience, how are an employers' expenses reimbursement policies typically set? [Tick all that apply]**

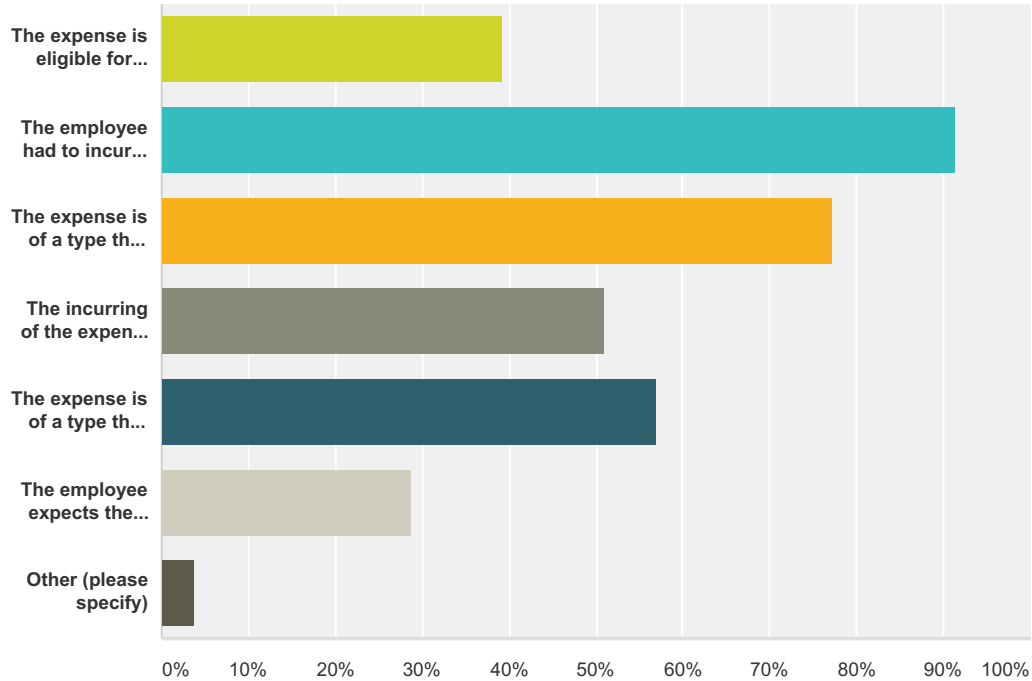
Answered: 457 Skipped: 143



Answer Choices	Responses
The type and level of expenses are set out in the employee's contract	18.16% 83
The type and level of expenses are set out in an Employee Handbook	68.05% 311
There is an informal arrangement between the employer and employee	42.45% 194
Reimbursement is considered on a case-by-case basis	28.23% 129
Other (please specify)	9.41% 43
<b>Total Respondents: 457</b>	

### Q6 What are the main factors employers consider when deciding whether to reimburse an expense? [Tick all that apply]

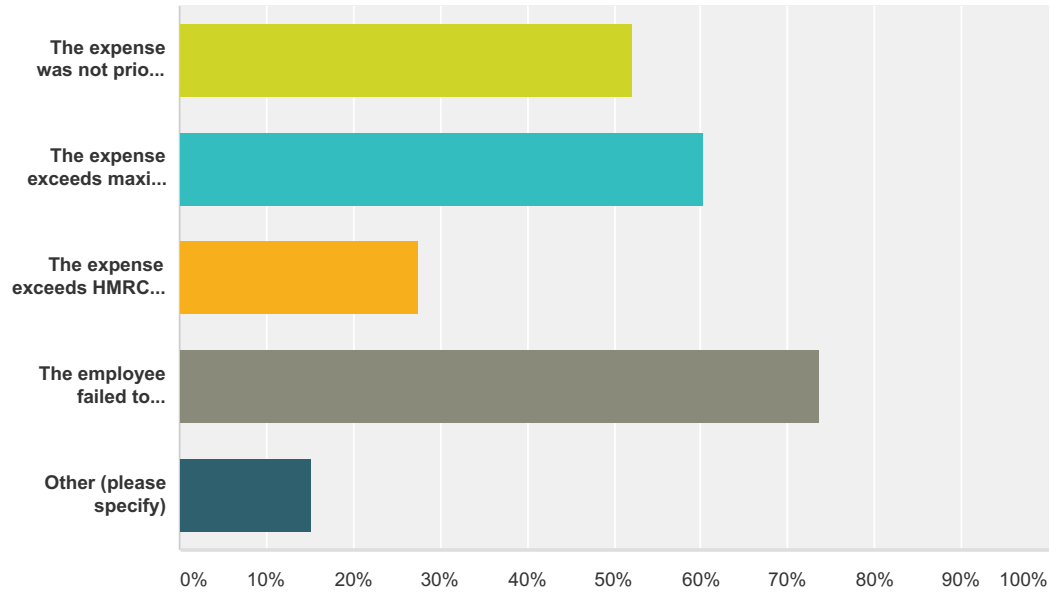
Answered: 462 Skipped: 138



Answer Choices	Responses	
The expense is eligible for tax relief (i.e. falls within the reimbursed expenses exemption)	39.18%	181
The employee had to incur the expense to carry out his/her duties	91.34%	422
The expense is of a type the employer has agreed will be reimbursed	77.27%	357
The incurring of the expense was prior agreed by the employer	50.87%	235
The expense is of a type that it is normal for an employer in that sector to reimburse	56.93%	263
The employee expects the employer to reimburse the expense	28.79%	133
Other (please specify)	3.68%	17
<b>Total Respondents: 462</b>		

**Q7 If employees are incurring expenses that would be eligible for tax relief, why might the employer not reimburse the expense or not reimburse the expense in full? [Tick all that apply]**

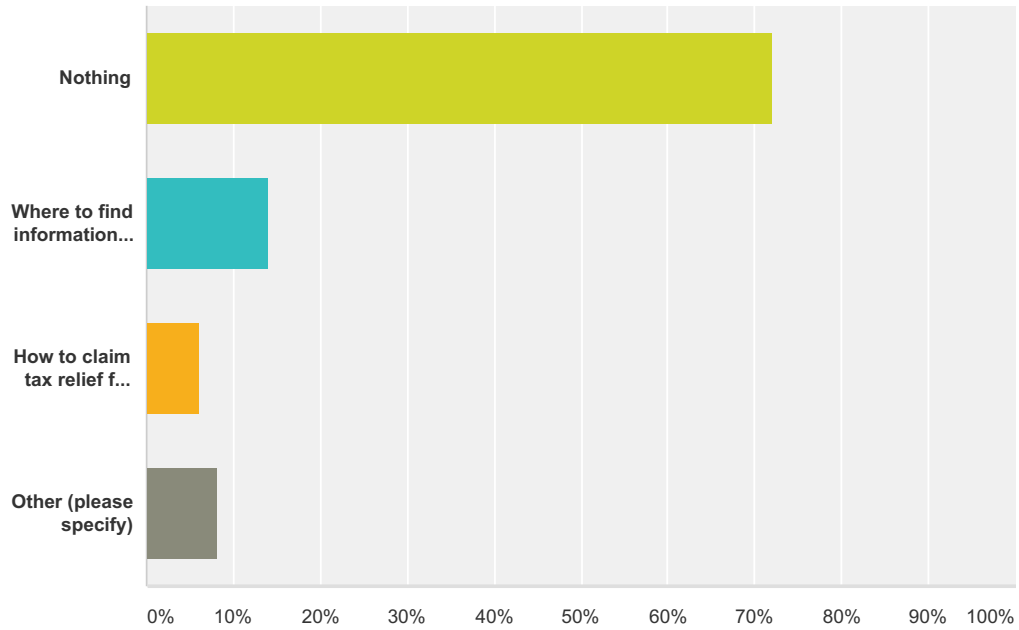
Answered: 449 Skipped: 151



Answer Choices	Responses
The expense was not prior agreed by the employer	52.12% 234
The expense exceeds maximum approved amounts set by the employer.	60.36% 271
The expense exceeds HMRC 'approved' scale rates	27.62% 124
The employee failed to provide evidence (e.g. a receipt or invoice)	73.72% 331
Other (please specify)	15.14% 68
<b>Total Respondents: 449</b>	

### Q8 What do employers who don't reimburse normally tell their employees about claiming tax relief?

Answered: 446 Skipped: 154

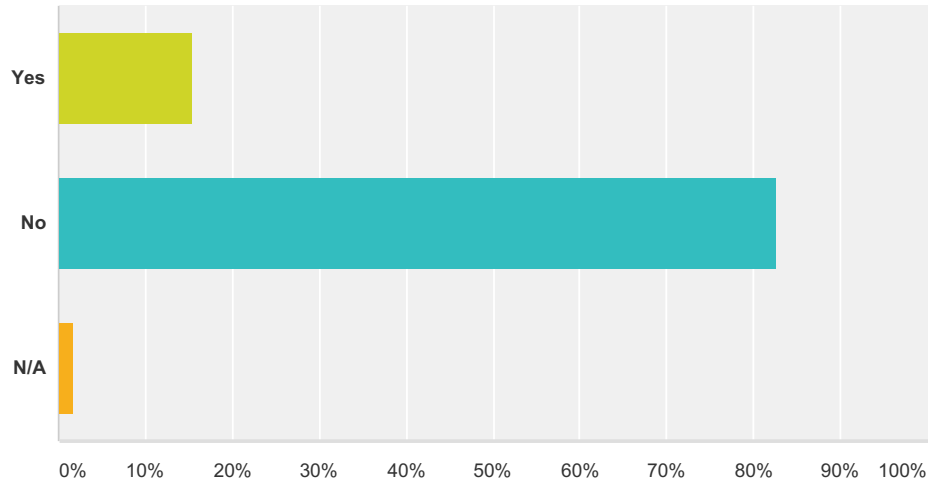


Answer Choices	Responses
Nothing	71.97% 321
Where to find information about claiming tax relief from HMRC	13.90% 62
How to claim tax relief from HMRC	6.05% 27
Other (please specify)	8.07% 36
<b>Total</b>	<b>446</b>



**Q9 In your experience do employers often pay cash allowances instead of reimbursing specific expenses?**

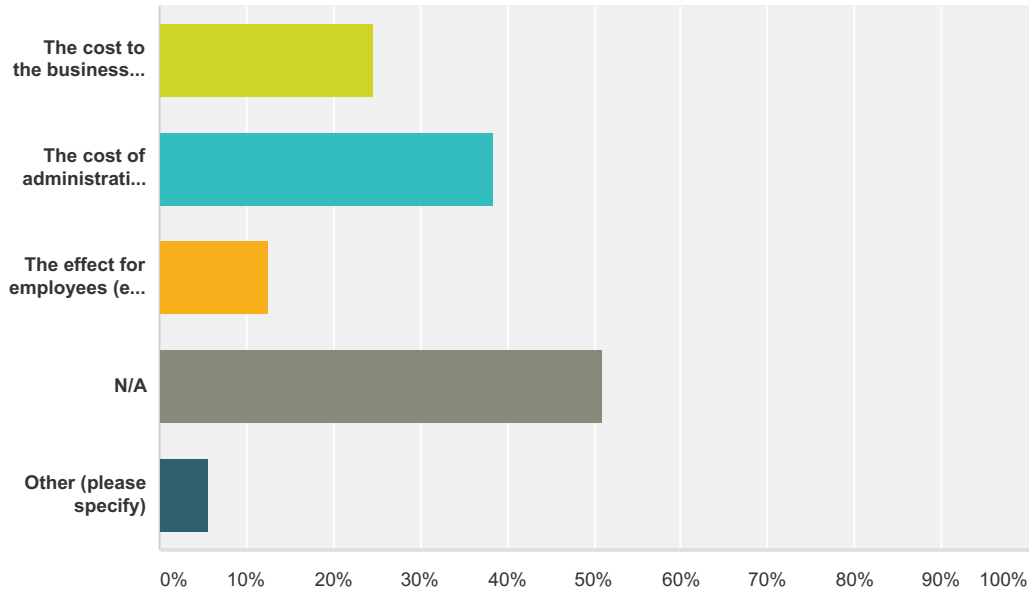
Answered: 458 Skipped: 142



Answer Choices	Responses
Yes	15.50% 71
No	82.75% 379
N/A	1.75% 8
<b>Total</b>	<b>458</b>

**Q10 If an employer pays a cash allowance instead of reimbursing specific expenses, what factors do employers consider when offering the cash allowance? [Tick all that apply]**

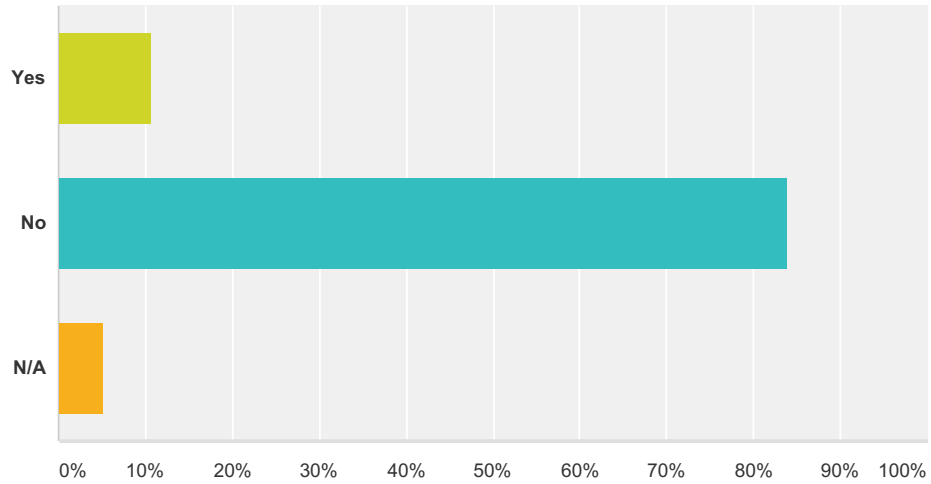
Answered: 442 Skipped: 158



Answer Choices	Responses
The cost to the business (of a cash allowance v paying actual expenses)	24.66% 109
The cost of administration (cash allowance v reimbursing actual costs)	38.46% 170
The effect for employees (e.g. tax & NICs on cash allowance, claiming tax relief from HMRC, etc)	12.44% 55
N/A	50.90% 225
Other (please specify)	5.66% 25
<b>Total Respondents: 442</b>	

**Q11 In your experience, do employers pay for employee expenses with cash allowances rather than reimbursing specific expenses?**

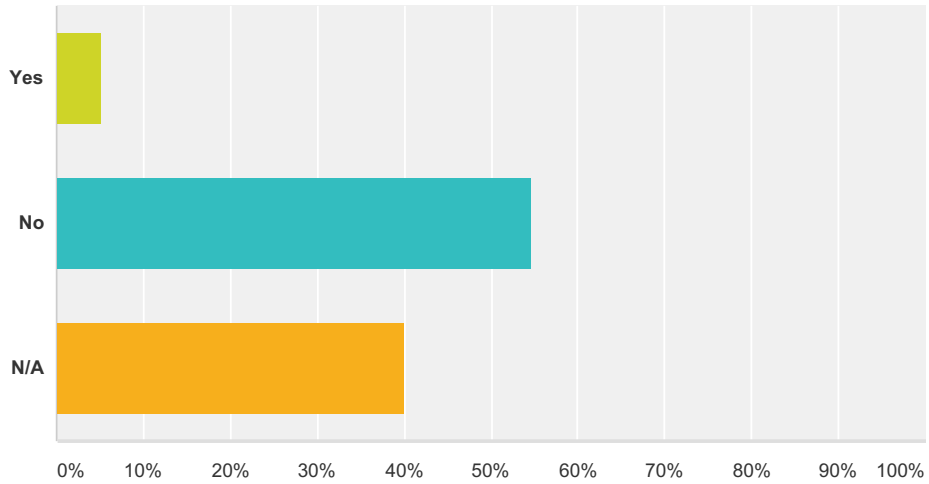
Answered: 456 Skipped: 144



Answer Choices	Responses
Yes	10.75% 49
No	83.99% 383
N/A	5.26% 24
<b>Total</b>	<b>456</b>

**Q12 Do employees that receive a cash allowance typically know how to make a claim to HMRC for tax relief on eligible expenses?**

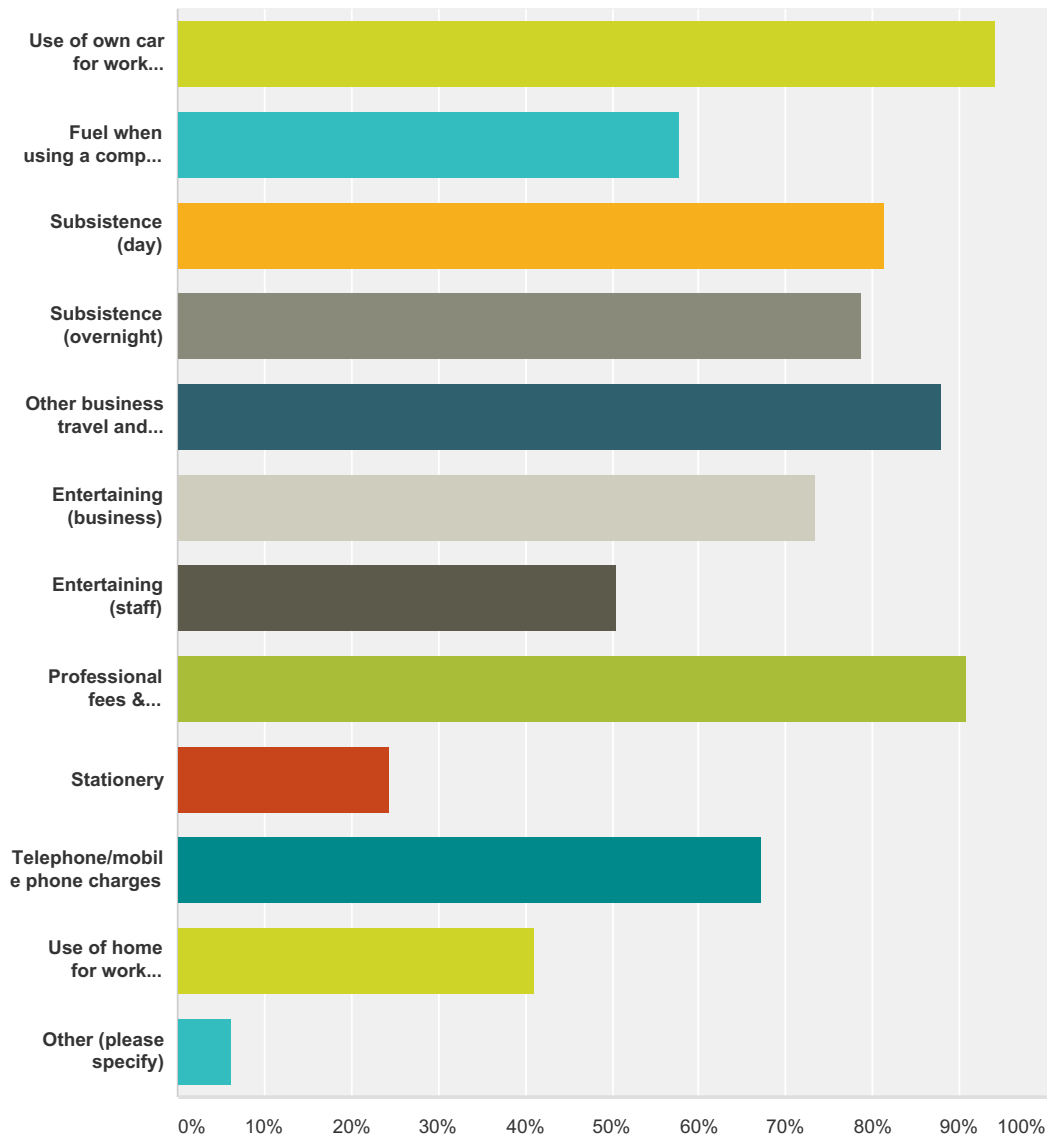
Answered: 448 Skipped: 152



Answer Choices	Responses
Yes	5.13% 23
No	54.69% 245
N/A	40.18% 180
<b>Total</b>	<b>448</b>

### Q13 What work expenses do employees normally incur? [Tick all that apply]

Answered: 463 Skipped: 137



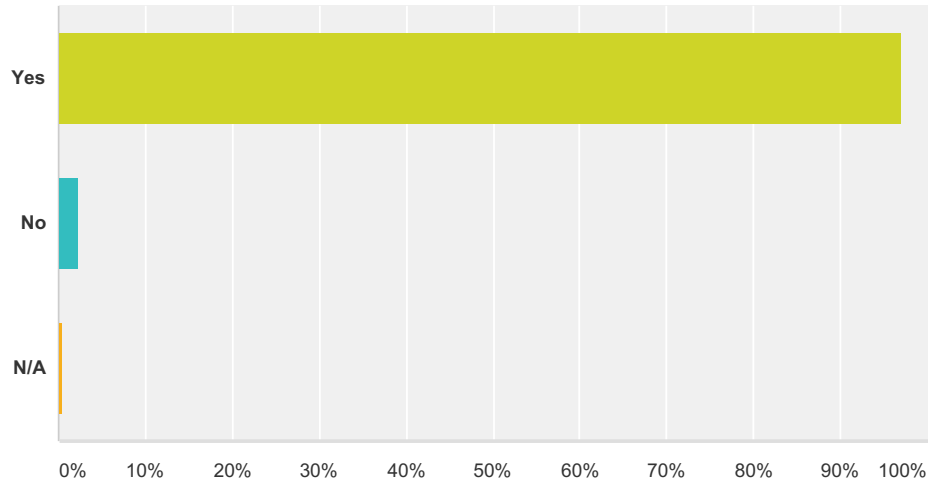
Answer Choices	Responses	Count
Use of own car for work purposes	94.17%	436
Fuel when using a company car	57.88%	268
Subsistence (day)	81.43%	377
Subsistence (overnight)	78.62%	364
Other business travel and associated expenses	87.90%	407
Entertaining (business)	73.43%	340
Entertaining (staff)	50.54%	234

## CIOT/ATT - Taxation of employee expenses

Professional fees & subscriptions	<b>90.71%</b>	420
Stationery	<b>24.41%</b>	113
Telephone/mobile phone charges	<b>67.17%</b>	311
Use of home for work purposes	<b>41.04%</b>	190
Other (please specify)	<b>6.26%</b>	29
<b>Total Respondents: 463</b>		

**Q14 In your experience, do employees normally expect their employers to reimburse expenses?**

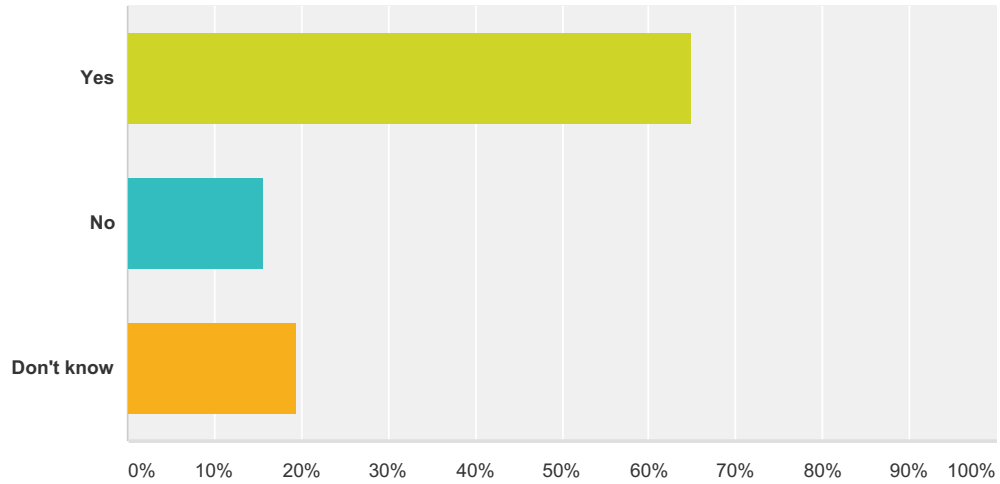
Answered: 461 Skipped: 139



Answer Choices	Responses
Yes	97.18% 448
No	2.39% 11
N/A	0.43% 2
<b>Total</b>	<b>461</b>

**Q15 Do you think that whether or not an employer reimburses expenses impacts the retention and recruitment of employees?**

Answered: 462 Skipped: 138

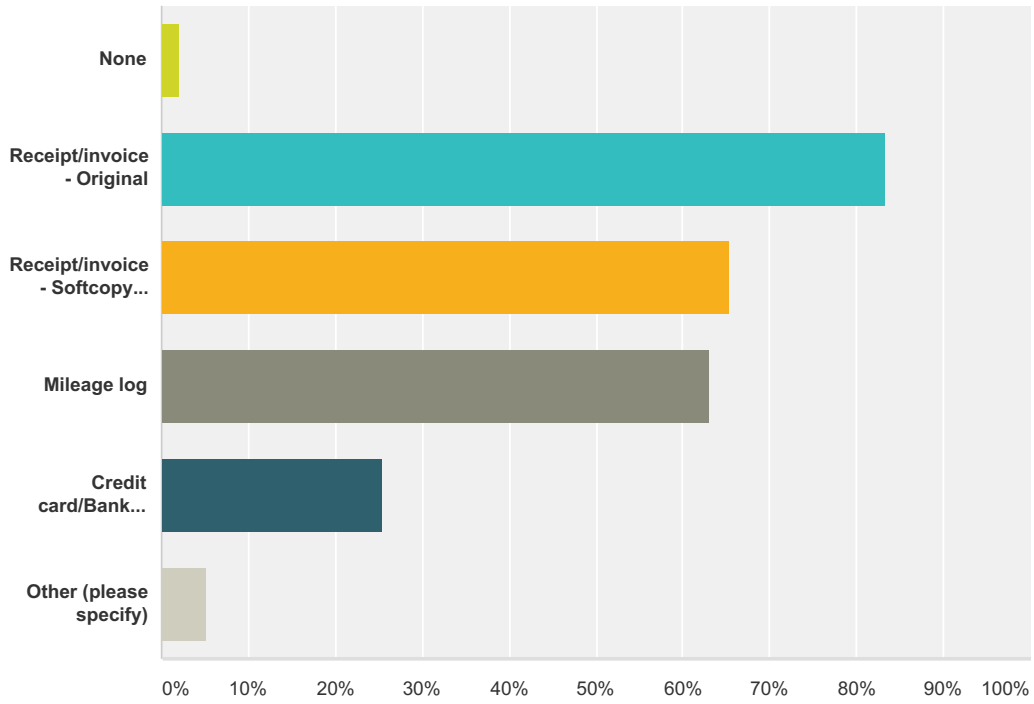


Answer Choices	Responses
Yes	64.94% 300
No	15.58% 72
Don't know	19.48% 90
<b>Total</b>	<b>462</b>



**Q16 What evidence are employees normally expected to provide to their employers of their expenses? [Tick all that apply]**

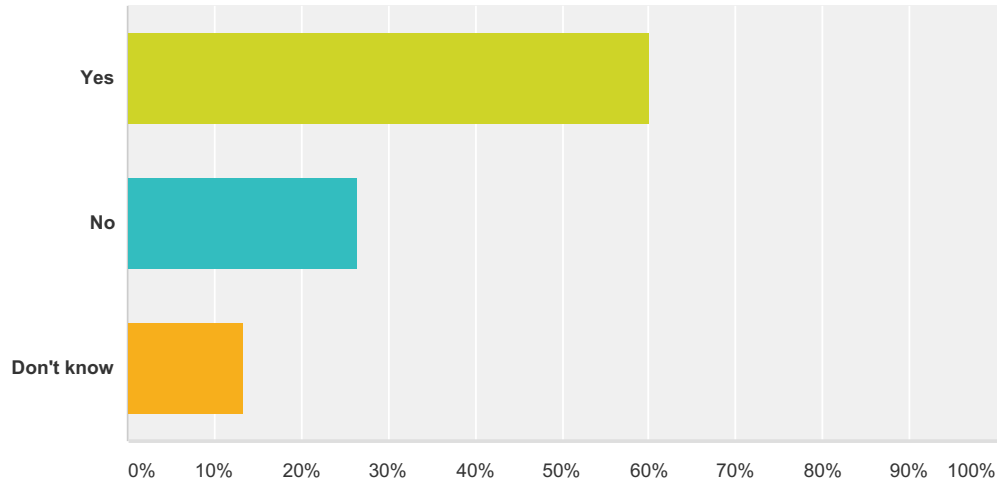
Answered: 461 Skipped: 139



Answer Choices	Responses
None	2.17% 10
Receipt/invoice - Original	83.30% 384
Receipt/invoice - Softcopy (e.g. photocopy, scanned copy, etc)	65.29% 301
Mileage log	63.12% 291
Credit card/Bank statement	25.38% 117
Other (please specify)	5.21% 24
<b>Total Respondents: 461</b>	

**Q17 Do you know of employees who incur expenses which are not reimbursed by their employer and which would qualify for tax relief from HMRC?**

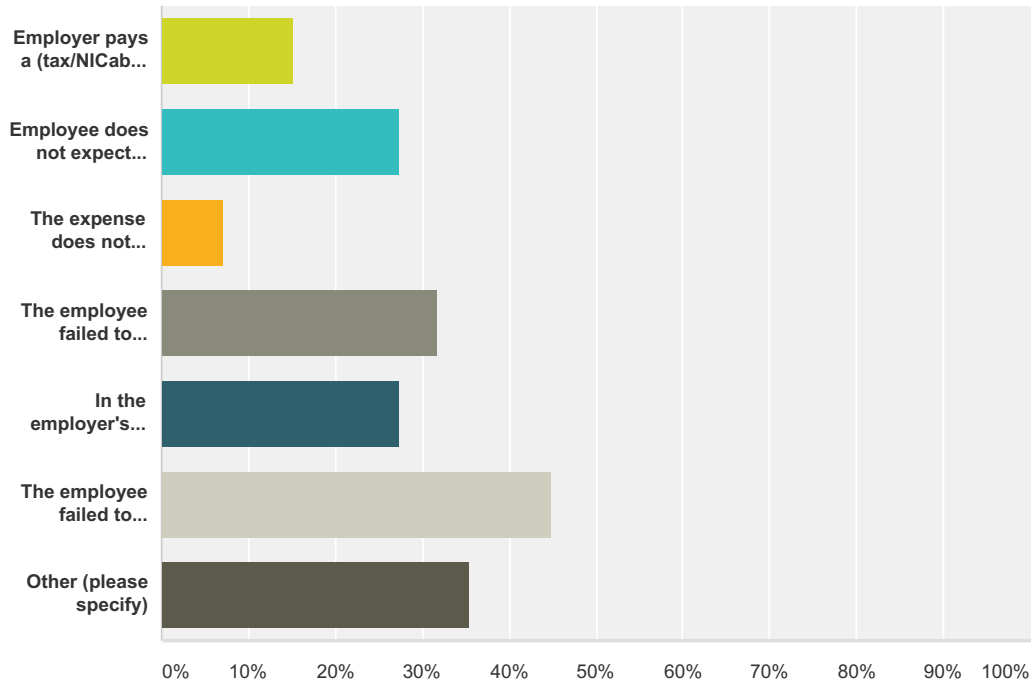
Answered: 460 Skipped: 140



Answer Choices	Responses
Yes	60.22% 277
No	26.52% 122
Don't know	13.26% 61
<b>Total</b>	<b>460</b>

**Q18 If you know of employees who incur expenses that are not reimbursed, why are these expenses not reimbursed? [Tick all that apply]**

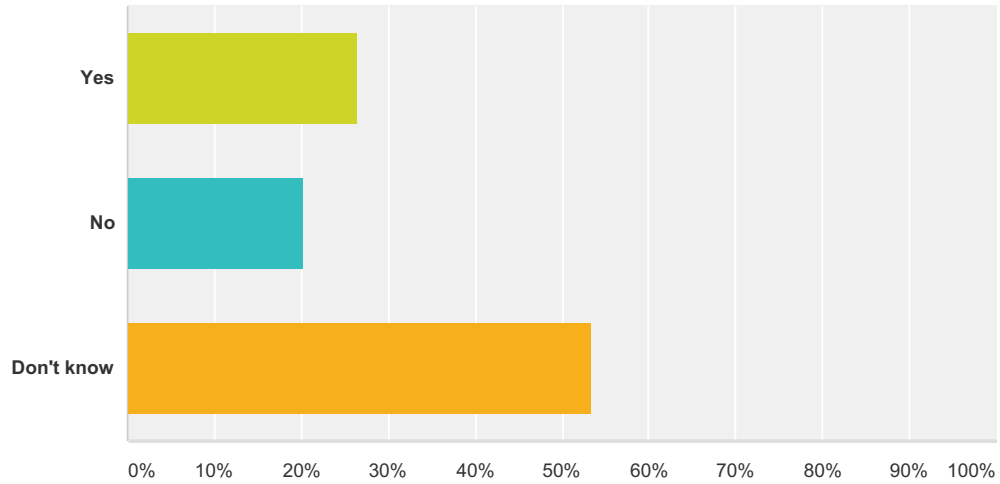
Answered: 350 Skipped: 250



Answer Choices	Responses
Employer pays a (tax/NICable) round sum allowance	15.14% 53
Employee does not expect employer to reimburse the expense (e.g. not standard in sector)	27.43% 96
The expense does not qualify for tax relief	7.14% 25
The employee failed to obtain prior approval to incur the expense	31.71% 111
In the employer's opinion the employee did not have to incur the expense	27.43% 96
The employee failed to produce a receipt/invoice	44.86% 157
Other (please specify)	35.43% 124
<b>Total Respondents: 350</b>	

**Q19 If you know of employees who do not have expenses reimbursed, are the employees claiming tax relief from HMRC?**

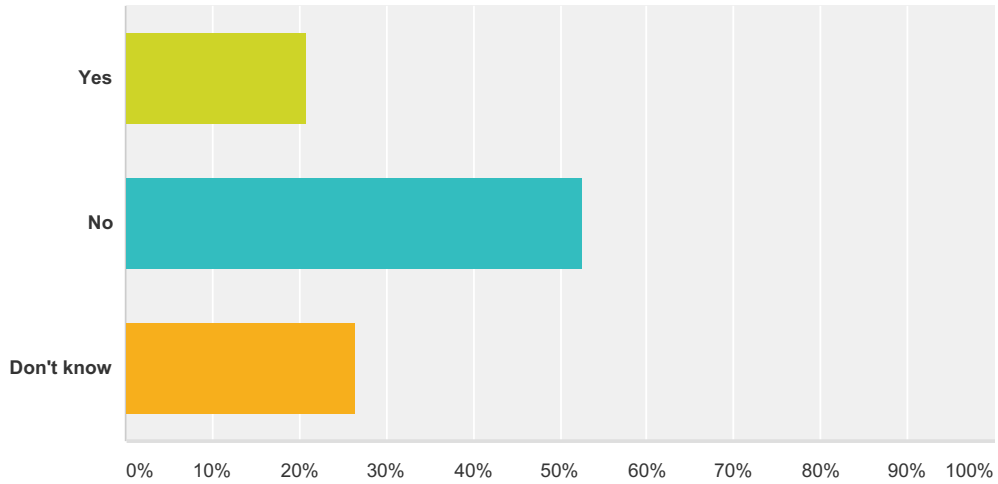
Answered: 416 Skipped: 184



Answer Choices	Responses
Yes	26.44% 110
No	20.19% 84
Don't know	53.37% 222
<b>Total</b>	<b>416</b>

**Q20 Have the type and amount of expenses employees incur changed in the last 5-10 years?**

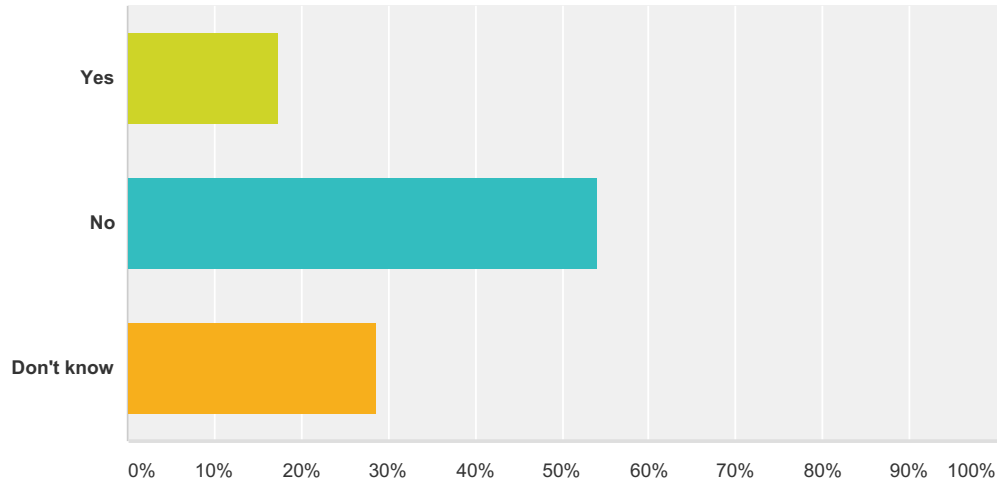
Answered: 459 Skipped: 141



Answer Choices	Responses
Yes	20.92% 96
No	52.51% 241
Don't know	26.58% 122
<b>Total</b>	<b>459</b>

### Q21 Have the type and amount of expenses employers reimburse changed in the last 5-10 years?

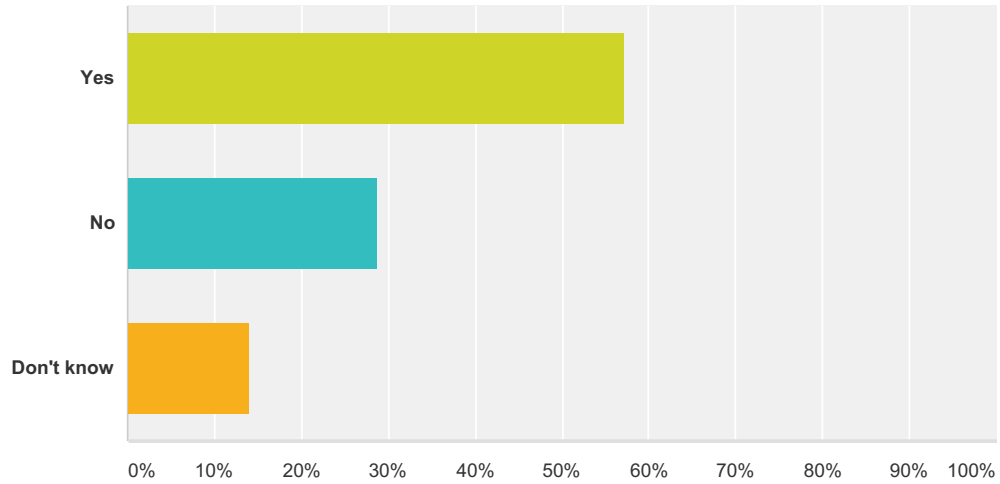
Answered: 457 Skipped: 143



Answer Choices	Responses	
Yes	17.29%	79
No	54.05%	247
Don't know	28.67%	131
<b>Total</b>		<b>457</b>

**Q22 Do you think the scope of the current tax relief for employee expenses reflects the expenses employees incur today?**

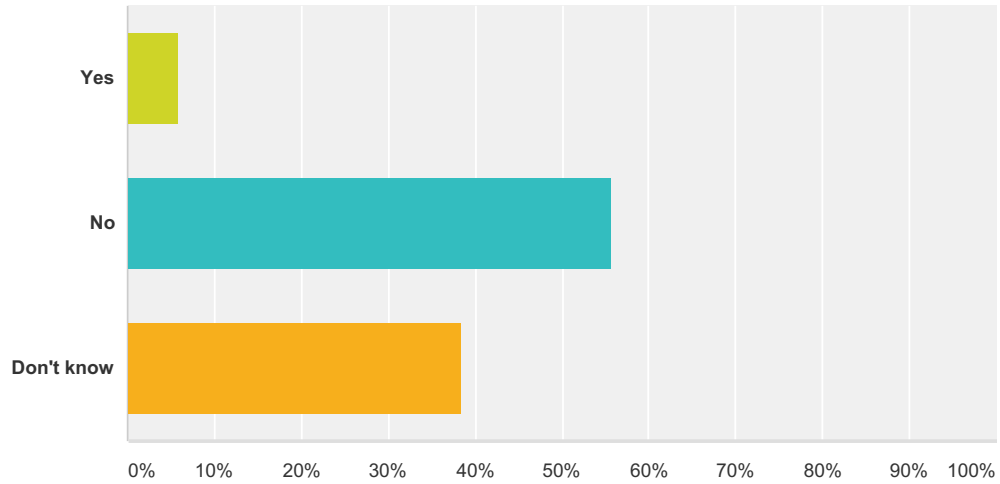
Answered: 421 Skipped: 179



Answer Choices	Responses
Yes	57.24% 241
No	28.74% 121
Don't know	14.01% 59
<b>Total</b>	<b>421</b>

**Q23 Are there any types of expenses that are currently eligible for relief where that no longer seems appropriate?**

Answered: 418 Skipped: 182

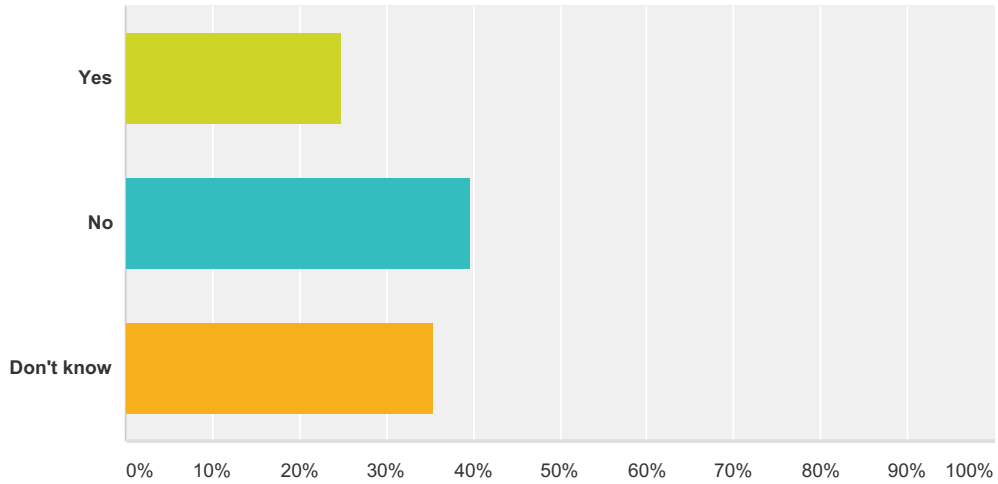


Answer Choices	Responses
Yes	5.74% 24
No	55.74% 233
Don't know	38.52% 161
<b>Total</b>	<b>418</b>



**Q24 Are there any expenses employees incur which don't fall within the current exemption which you think should?**

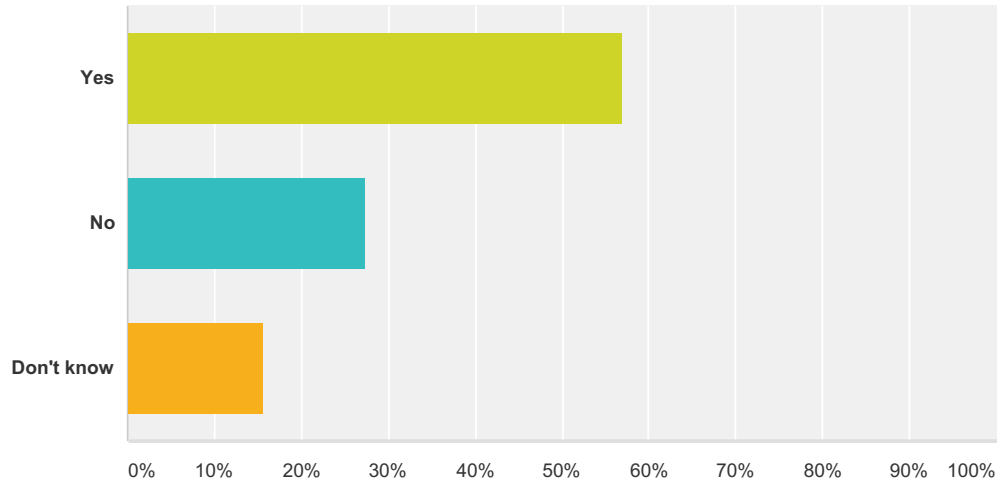
Answered: 408 Skipped: 192



Answer Choices	Responses
Yes	24.75% 101
No	39.71% 162
Don't know	35.54% 145
<b>Total</b>	<b>408</b>

**Q25 Do you think that HMRC's rules on expenses generally guide employers' expense policies? For example, do some employers only reimburse expenses which qualify for a tax relief?**

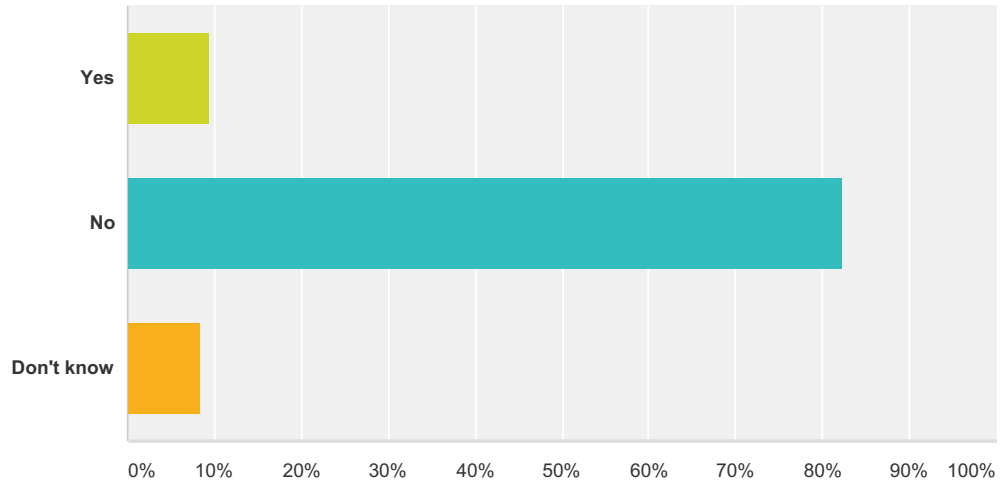
Answered: 417 Skipped: 183



Answer Choices	Responses	
Yes	57.07%	238
No	27.34%	114
Don't know	15.59%	65
<b>Total</b>		<b>417</b>

**Q26 In your experience, do employees generally know the tax rules for eligible expenses and how to claim tax relief for expenses which are not reimbursed?**

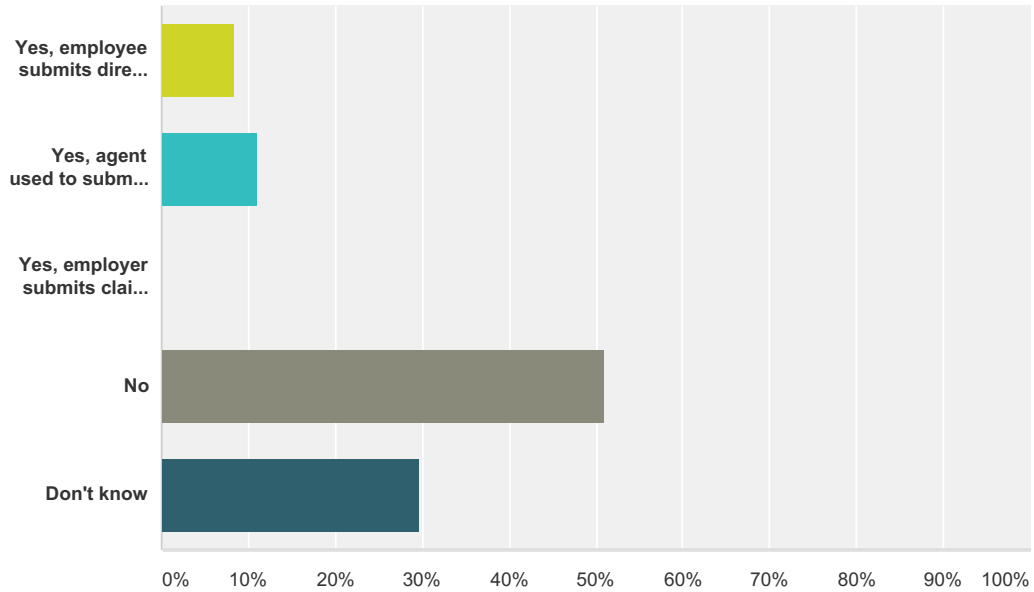
Answered: 417 Skipped: 183



Answer Choices	Responses
Yes	9.35% 39
No	82.25% 343
Don't know	8.39% 35
<b>Total</b>	<b>417</b>

**Q27 In your experience, do employees whose employer does not reimburse all eligible expenses usually claim tax relief from HMRC?**

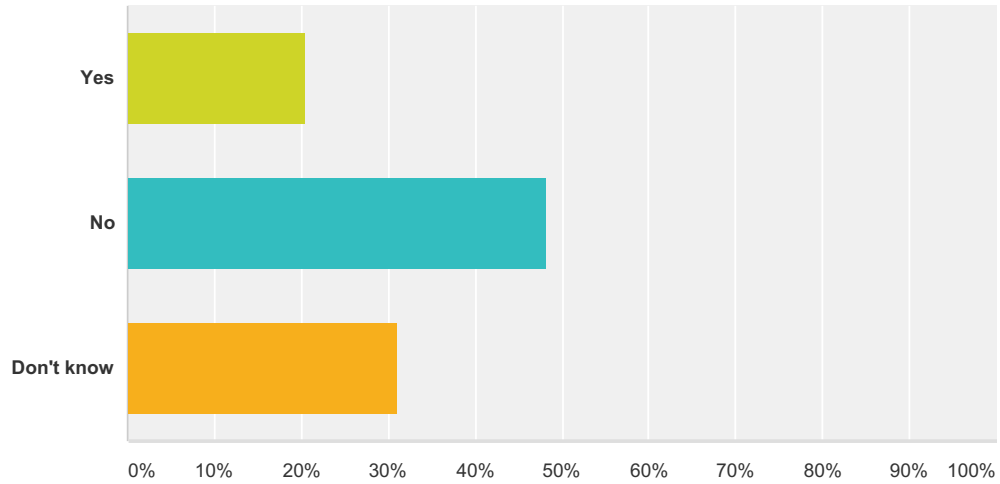
Answered: 416 Skipped: 184



Answer Choices	Responses
Yes, employee submits direct claim to HMRC (e.g. letter, Form P87, SA return, etc.)	8.41% 35
Yes, agent used to submit claim to HMRC	11.06% 46
Yes, employer submits claim to HMRC on employee's behalf	0.00% 0
No	50.96% 212
Don't know	29.57% 123
<b>Total</b>	<b>416</b>

**Q28 Do you think that employees use agents more now than 10 years ago to submit their claim for tax relief on expenses to HMRC?**

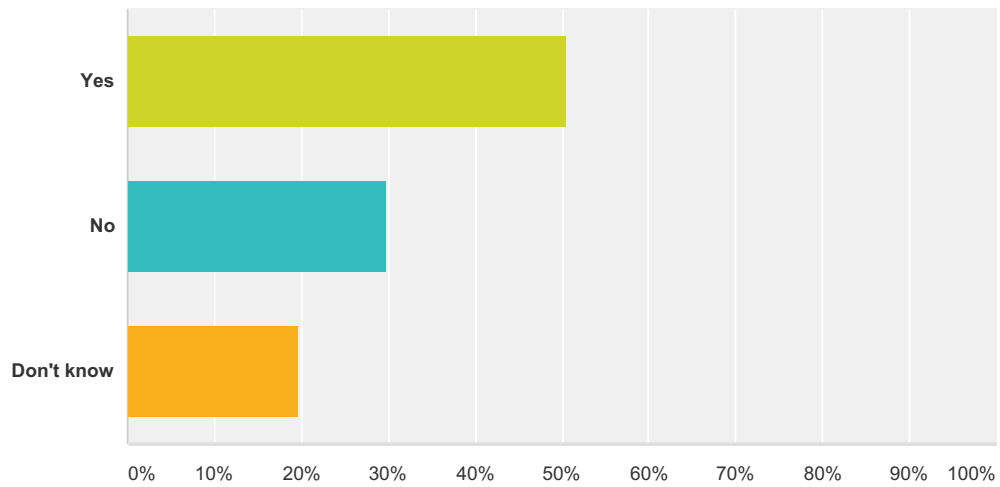
Answered: 414 Skipped: 186



Answer Choices	Responses
Yes	20.53% 85
No	48.31% 200
Don't know	31.16% 129
<b>Total</b>	<b>414</b>

### Q29 Are HMRC approved flat rate expense allowances still appropriate?

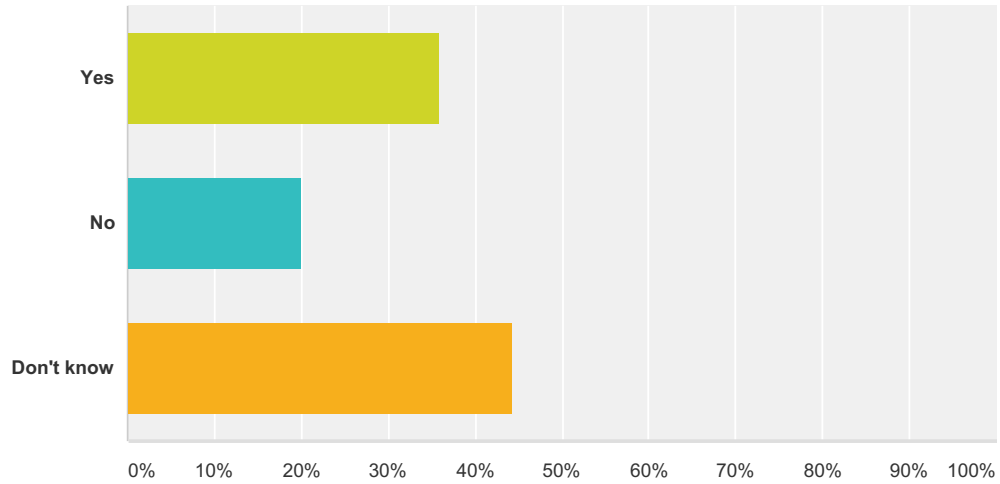
Answered: 416 Skipped: 184



Answer Choices	Responses
Yes	50.48% 210
No	29.81% 124
Don't know	19.71% 82
<b>Total</b>	<b>416</b>

**Q30 If flat rate expenses allowances were not available, would employers reimburse the actual cost of these expenses?**

Answered: 416 Skipped: 184



Answer Choices	Responses
Yes	35.82% 149
No	19.95% 83
Don't know	44.23% 184
<b>Total</b>	<b>416</b>

**Q31 Do you have any suggestions for how the tax rules could be made clearer or their administration could be simplified for employers and employees?**

Answered: 149 Skipped: 451

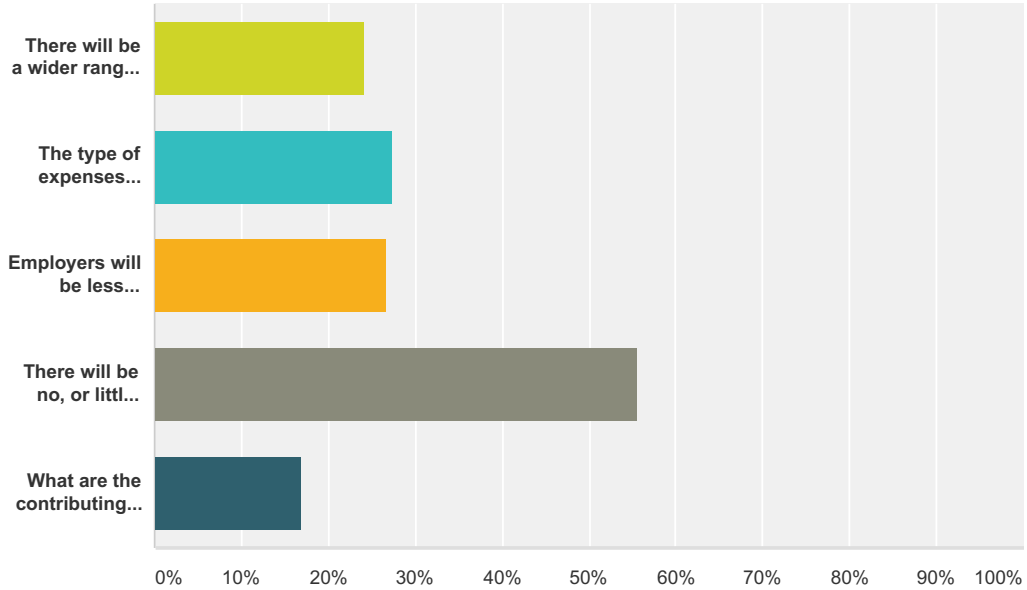


**Q32 How could HMRC make it easier for employees to claim the tax relief directly?**

Answered: 181 Skipped: 419

**Q33 How do you expect employer's expenses practices to change in future?  
[Tick all that apply]**

Answered: 398 Skipped: 202



Answer Choices	Responses	
There will be a wider range of employee expenses	24.12%	96
The type of expenses employees pay, and claim for, will change	27.39%	109
Employers will be less inclined to reimburse certain expenses	26.63%	106
There will be no, or little, change to employer's reimbursement policies in the foreseeable future	55.53%	221
What are the contributing factors to these changes?	16.83%	67
<b>Total Respondents: 398</b>		

**Q34 Are there areas of the tax treatment for expenses that the government should explore further?**

Answered: 115 Skipped: 485