

P87 Employment Expenses Worksheet

£ PayToolkit

What PAYE employees can still claim for 2026/27 — uniform, tools, subscriptions, mileage

2026/27 EDITION • WFH RELIEF ENDED 6 APRIL 2026

Before you start

Working from home tax relief has ended for employees. The Autumn Budget 2025 confirmed the £6/week flat rate (and actual-cost) relief for employees working from home is abolished from 6 April 2026. You can no longer claim it via P87 or Self Assessment for 2026/27 onwards. The P87 still covers everything else on this page — and employers can still reimburse home-working costs tax-free if they choose to.

The P87 form is how PAYE employees claim tax relief on job expenses their employer hasn't fully reimbursed. For 2026/27 that still means: uniform and tool upkeep (flat rate expenses), professional fees and subscriptions, and unreimbursed business mileage in your own vehicle.

1. Uniform & tools — flat rate expenses (no receipts needed)

HMRC publishes an annual flat rate by industry for cleaning/replacing your own uniform or tools. If your job isn't listed, the default is £60/year. You get tax relief on the amount, not a refund of the amount itself — e.g. a basic-rate taxpayer claiming £60 gets back £12.

Occupation	Flat rate (2026/27)
Nurses, midwives, paramedics	£185/yr
Police officers (ranks up to Chief Inspector)	£140/yr
Joiners, carpenters	£140/yr
Healthcare assistants, ambulance staff	£125/yr
Firefighters	£80/yr
Shop, retail and uniformed catering staff	£60/yr
Any job not on HMRC's industry list	£60/yr (default)

Figures are illustrative examples — check HMRC's full industry list for your exact occupation and rate before claiming.

2. Professional fees & subscriptions

- Only memberships and subscriptions on HMRC's **List 3** qualify — common examples include the NMC, GMC, ACCA, ICAEW, RIBA and RCN.
- The subscription must be relevant to your job and a condition or necessary part of doing it — a “nice to have” professional membership doesn't qualify.
- Claim the full annual cost; relief is given at your marginal tax rate.

3. Unreimbursed business mileage (own vehicle)

If you use your own car for business trips and your employer pays less than HMRC's Approved Mileage Allowance Payment (AMAP) rate — or nothing at all — you can claim tax relief on the shortfall.

Vehicle	First 10,000 miles	Over 10,000 miles
Car / van	55p/mile	25p/mile
Motorcycle	24p/mile	24p/mile
Bicycle	20p/mile	20p/mile

The 55p rate applies to mileage from 6 April 2026 (up from 45p). Plus 5p/mile if you carry a colleague who is also travelling on business.

Your worksheet — work out your own claim

Expense type	Amount spent / due	Employer paid	Your claim (A – B)
Uniform / tools flat rate	£	£	£
Professional subscriptions (List 3)	£	£	£
Business mileage (miles × rate)	£	£	£
Other allowable job expenses	£	£	£
Total			£

Claiming, backdating & evidence

Quick action checklist

- You can claim for the current tax year plus the previous four — in 2026/27 that's back to 2022/23, which closes 5 April 2027
- Claim online at gov.uk if your total claim is straightforward, or file a paper P87 for more complex claims
- HMRC's tightened evidence rules mean you need your employer's PAYE reference and your industry/job title stated accurately, or the claim can be rejected
- Keep receipts for anything claimed on actual cost rather than a flat rate
- If HMRC agrees your claim, they usually adjust your tax code rather than send a one-off refund — check your next payslip

This worksheet is general information, not tax advice. Flat rate expense amounts shown are illustrative examples — always check HMRC's current industry list for your exact occupation. Mileage rates, thresholds and eligibility can change; confirm your position with HMRC or a qualified accountant before claiming.

Sources: GOV.UK — Claim tax relief for your job expenses (P87); HMRC flat rate expenses industry list; HMRC List 3 professional bodies; Autumn Budget 2025 (WFH relief abolition); HMRC Approved Mileage Allowance Payment rates 2026/27. Checked 2026. Full guide: paytoolkit.co.uk/downloads/p87-employment-expenses-worksheet/