

EMPLOYEE ALLOWANCES

ACCOMMODATION ALLOWANCES

Tax-free allowances include accommodation payments to employees who are:

- Attending a work-related meeting, conference or training course that requires them to stay overnight.
- Working somewhere they can't easily travel to every day, e.g. on secondment.



MEAL AND CLOTHING ALLOWANCE



You can provide these allowances to employees to help cover the costs of meals and clothing they have to buy as part of their job. They are usually tax exempt.

Examples of common tax-free meal and clothing allowances include:

- Payments to cover meals for employees working away from the employer's premises.
- Payments provided to an employee to cover the cost of clothing work, like uniforms or protective gear.

TRAVELLING ALLOWANCES

- Working outside their normal hours, e.g. overtime, shift or weekend work.
- Carrying work-related tools and equipment, e.g. the employee usually takes the bus to work but must use a taxi or their own vehicle to transport work-related gear.
- Travelling to do something you need done for your business.
- Who have a temporary change in workplace.
- With no adequate public transport system serving their workplace.

