

Type of expenses reimbursed in cash	Qualifying expenses can be paid free of PAYE, even under "salary sacrifice" arrangements	Qualifying expenses do not attract NIC even under "salary sacrifice" arrangements	Deduction can be claimed at end of year
Mileage allowance payments	Yes	Yes	Strictly no, but HMRC usually accept a claim
Passenger payments	Yes	Yes	Strictly no, but HMRC usually accept a claim
Workplace parking expenses	Yes	Yes	No
Incidental Overnight Expenses	Yes	Yes	No
Public bus services	Yes	No	No
Travelling and subsistence during public transport strikes	Yes	Yes	No
Transport for disabled employees	Yes	Yes	No
Transport home for late night working or failure of car sharing arrangements	Yes	Yes	No
Work-related training	Yes	Yes	No
Removal and relocation expenses	Yes	Yes	No
Mainland transfers for offshore oil and gas workers	Yes	Yes	No
Homeworking expenses	Yes	No	No
Eyesight tests/prescribed glasses	Yes	No	No
Health screening and medical check-ups	Yes	No	No
Occupational medical treatment up to £500	Yes	Yes	No
Suggestion scheme awards up to £25	Yes	Yes	No
Overseas medical treatment	Yes	Yes	No
Actual travel costs other than mileage allowance payments (e.g. bus, train, tolls)	No	No	Yes
Actual subsistence costs	No	No	Yes
All other scale rates for any other expenses unless expressly mentioned above	No	No	Yes
Accommodation costs at a temporary workplace	No	No	Yes
PPE	No	No	Yes
Tools	No	No	Yes
Uniform and protective clothing	No	No	Yes
Laundry costs	No	No	Yes
Professional subscriptions	No	No	Yes
Books (other than training)	No	No	Yes
Business calls	No	No	Yes
Non-domiciled employee's travel costs	No	No	Yes
Travel at the start or finish of overseas employment	No	No	Yes
Overseas travel expenses	No	No	Yes
Foreign accommodation costs	No	No	Yes
Other general expenses incurred in performing duties	No	No	Yes