

Employers' Guide to HMRC Guidance

This page brings together all the main guidance which HMRC provides for employers. The aim is to assist with finding and navigating this complex subject.

New Employers entering the sector and payroll considerations

Register as an Employer	Employment Contracts	Merging/Succeeding a payroll	Payrolling Benefits
Taking on new employees	Status	IR35	Apprenticeship Levy
Off payroll working in the public sector	Managed Service Companies (MSC)		

Benefits In Kind

General Guidance	Accommodation	Travel and Subsistence	Termination Payments
Relocation Costs	Salary Sacrifice / OpRA	PAYE Settlement Agreements (PSA)	NHS specific guidance

UK Residents

UK Residents leaving UK to work for UK Employer abroad	UK Residents returning to the UK (Employee guidance)	Residence, Domicile and Remittance	Travel expenses for UK residents working outside UK
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Non-UK Residents

Non-UK residents working in UK	Short Term Business Visitors (STBV)	International employments in general for tax	Modified PAYE for internationally mobile employees
Overseas relocation (UK and Non-UK Citizens)	Travelling expenses for Non-UK residents working in UK		

If you find that:

- A hyperlink has broken
- The guidance is not up to date
- Something is missing

Please email us, with details of your feedback, to nhs.pbg@hmrc.gsi.gov.uk. Please include 'Tax Centre of Excellence document' in the subject of your email.

NHS Specific Guidance

This page details some of the NHS specific guidance available for the treatment of certain payments, expenses and benefits as well as some of the considerations to make when considering the status of particular occupations typical of the NHS

Classification	Description of guidance	Employment Income guidance	Status guidance
General Guidance	Tax treatment of particular occupations: contents A to Ce	EIM50000	
General Guidance	Tax treatment of particular occupations: Cl to J	EIM60000	
General Guidance	Tax treatment of particular occupations: contents L to R	EIM65799	
General Guidance	Tax treatment of particular occupations: S to Z: contents	EIM70199	
General Guidance	Status consideration of Particular Occupations	ESM4000	
Status/Tax - Particular Occupations	Carers and Care workers	EIM50670	ESM4015
Status/Tax - Particular Occupations	Doctors	EIM61000 - EIM61030	ESM4060
Status/Tax - Particular Occupations	doctors - agency doctors		ESM4061
Status/Tax - Particular Occupations	doctors - locums		ESM4062
Status/Tax - Particular Occupations	Dentists		ESM4030
Status/Tax - Particular Occupations	Dental Hygienists and therapists		ESM4031
Status/Tax - Particular Occupations	Nursing staff who are employees	EIM67200 - EIM67250	ESM4250
Status/Tax - Particular Occupations	Nursing staff engaged via agencies	EIM67200 - EIM67250	ESM4251
Status/Tax - Particular Occupations	Nursing staff - advice to agencies		ESM4252
Status/Tax - Particular Occupations	Pharmacists (locum)		ESM4270
Sector Specific Expenses	T&S - NHS employees - expenses payments and allowances: general	EIM66700	
Sector Specific Expenses	T&S - NHS employees - payments of car allowances: general	EIM66705	
Sector Specific Expenses	T&S - NHS employees - payments for using own car for work: GWC and HMDS payment schemes	EIM66710	
Sector Specific Expenses	T&S - NHS employees - particular allowances	EIM66780	
Sector Specific Expenses	T&S - NHS employees - expenses deductions: laundering uniforms	EIM66790	

Sector Specific Expenses	T&S - NHS employees - expenses deductions: laundering uniforms: amount of deduction	EIM66795	
Sector Specific Expenses	Midwives - expenses: use of home	EIM66400	
Sector Specific Expenses	T&S - Nurses Expenses Deductions - shoes and stockings/tights allowance	EIM67200	
Sector Specific Expenses	T&S - Nurses Expenses Deductions - laundering uniforms	EIM67210	
Sector Specific Expenses	T&S - Nurses Expenses Deductions - laundering uniforms: facilities provided by the employer	EIM67220	
Sector Specific Expenses	T&S - Nurses Expenses Deductions - laundering uniforms: facilities provided by the employer: inadequate facilities	EIM67230	
Sector Specific Expenses	T&S - Nurses Expenses Deductions - laundering uniforms: amount to be deducted	EIM67240	
Sector Specific Expenses	T&S - Nurses Expenses Deductions - laundering uniforms: amount to be deducted: requests for more than the flat rate	EIM67250	
Sector Specific Expenses	Hospital doctors: treatment of expenses: general	EIM61000	
Sector Specific Expenses	Hospital doctors: treatment of expenses: use of equipment	EIM61005	
Sector Specific Expenses	Hospital doctors: treatment of expenses: mileage allowance	EIM61010	
Sector Specific Expenses	Hospital doctors: treatment of accommodation: pre-registration house officers	EIM61012	
Sector Specific Expenses	Hospital doctors: treatment of expenses: telephone	EIM61015	
Sector Specific Expenses	Hospital doctors: junior doctors on rotational contracts: travel expenses	EIM61017	
Sector Specific Expenses	Hospital doctors: junior doctors on rotational contracts: training	EIM61018	

	expenses and course fees		
Sector Specific Expenses	Trainee general practitioners: car allowances	EIM61020	
Sector Specific Expenses	NHS contributions and payments under retirement annuity contracts: doctors, etc. wholly in employment	EIM61025	
Sector Specific Expenses	Tax treatment of payments from Local Medical Committees to part-time committee members	EIM61030	
Sector Specific Expenses	Educational Psychologists – trainees	EIM61200	
Sector Specific Expenses	Carers - exemption for board and lodging	EIM50670	
General rule relevant to sector	Incentive Payments (Golden Hello's)	EIM00700	
General rule relevant to sector	Indemnity Insurance for employees and office holders	EIM30501	
General rule relevant to sector	Conditions for relief for Indemnity Insurance for employees and office holders	EIM30505	