

Quick Guide to Dual Workplace Arrangements

This guide aims to give an overview of dual workplace arrangements and when they are likely to exist. The subject of dual workplace can be a complex area so this quick guide includes links to more detailed guidance that should also be read. The introduction of flexible working arrangements across the public sector, has made it increasingly important to consider dual workplace arrangements.

When is a dual workplace arrangement likely to exist?

A dual workplace is likely to exist when an employee attends more than one permanent workplace to carry out the duties of their employment. If an employee attends a second workplace regularly, i.e. once a week or four days per month, then the second workplace may be an additional permanent workplace (dual workplace). In general, most employees have one permanent workplace but some employees may attend more than one permanent workplace to perform their duties.

What is a permanent workplace?

It is a workplace that the employee attends regularly to perform the duties of the role. But a workplace is not permanent if it is a temporary workplace.

What is a temporary workplace?

It is a workplace that the employee goes only to perform a task that is limited by time (i.e. 1 day, 6 months) or for a temporary purpose (i.e. for a meeting, project, training course).

If you think a dual workplace arrangement might exist, please consider the further guidance links below.

Why is establishing if a dual workplace exists, important?

It is because any payment made by an employer that enables an individual to attend a permanent workplace is taxable. Therefore, if travel and/or accommodation costs are paid for an individual to attend a second place of work (dual workplace), the costs are taxable and will be subject to Tax & NI deduction. It is also important to note that there is no tax liability when an employee is required to travel between two workplaces provided that the duties of the role are performed at the first place of work.

Do you have a dual workplace?

Although each case will depend on the facts, there are some common indicators that would point to a workplace being a second permanent place of work:

- The employee regularly performs a significant part of their duties there. Regular attendance means an employee attends a particular workplace frequently, or it follows a pattern, or if the place is one at which the employee usually attends for all or almost all of the period for which he or she holds, or is likely to hold, that employment (Section 339(2) Income Tax Earnings & Pensions Act 2003).
- The proportion of an employee's working time spent at a particular workplace is a factor in determining whether or not it is treated as a permanent workplace, but it is not the only factor. Even if the employee attends the workplace on one or two days a week on a regular basis, if it is to perform a task of limited duration or for a temporary purpose the workplace may be a temporary workplace. Please consider the more detailed guidance via the links below.
- People would expect to be able to contact the employee at the second location.
- The employee has an office, or desk, and support services at the second workplace which they regularly use.
- The employee performs similar tasks at each workplace.
- The employee does not attend the workplace solely to do specific tasks such as attendance at a specially arranged meeting.

Examples of a dual workplace

1. June is a manager within a government department with staff located in offices in Birmingham and London. June lives near to Birmingham and uses the Birmingham office as her main base, where she performs many of the duties of her employment and considers it her permanent workplace. She has a desk there and her personal assistant works there.

June is expected to visit her staff in London regularly, so she spends 3 days a week in Birmingham and 2 days a week in London. She doesn't have a permanent desk in the London office although there is always a desk available for her to use.

June's travel to the London office is regular and as her attendance is simply to carry out the ongoing duties of the management aspect of her role, it is neither to perform a task of limited duration or for some other temporary purpose. The London office is therefore, a second permanent workplace.

2. David works 4 days a week at an office in central London which is his usual permanent workplace but is required by his employer to also work from Canary Wharf one day a week. David is in a dual workplace arrangement as he attends both places frequently and it follows a pattern.

Who pays the cost / is liable for the tax liability?

This quick guide only deals with establishing the tax treatment and you should refer to your own departmental policies to understand where the cost/tax liability falls.

Further Guidance

TCoE guidance

[Dual workplace / flexible working](#)

HMRC guidance

[Temporary workplace](#)

[Permanent workplace](#)

[Ordinary Commuting](#)

[Travel between two workplaces](#)

[Limited Duration - 24 month / 40%-time rule](#)

If you have any questions on the above, please do get in touch with the TCoE tax team:
Email: [TCoE Tax Team](#)

Don't forget to regularly visit our Tax CoE [website](#) which contains lots of other useful guidance and documentation.

Once more, we welcome feedback and if there are any topics that you would like to see covered in the future. Email us [here](#).