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Simplified expenses if you're self-employed

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Working from home

Calculate your allowable expenses using a flat rate based on the hours you work from home each month.

This means you don't have to work out the proportion of personal and business use for your home, eg how much of your utility bills are for business.

The flat rate doesn't include telephone or internet expenses. You can claim the business proportion of these bills (<https://www.gov.uk/expenses-if-youre-self-employed>) by working out the actual costs.

You can only use simplified expenses if you work for 25 hours or more a month from home.

Hours of business use per month	Flat rate per month
25 to 50	£10
51 to 100	£18
101 and more	£26

Example

You worked 40 hours from home for 10 months, but worked 60 hours during 2 particular months:

10 months x £10 = £100

2 months x £18 = £36

Total you can claim = £136

Use the simplified expenses checker (<https://www.gov.uk/simplified-expenses-checker>) to compare what you can claim using simplified expenses with what you can claim by working out the actual costs.

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Print entire guide (<https://www.gov.uk/simpler-income-tax-simplified-expenses/print>)

Related content

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- [Self Assessment tax returns \(https://www.gov.uk/self-assessment-tax-returns\)](https://www.gov.uk/self-assessment-tax-returns)
- [Business records if you're self-employed \(https://www.gov.uk/self-employed-records\)](https://www.gov.uk/self-employed-records)
- [Cash basis \(https://www.gov.uk/simpler-income-tax-cash-basis\)](https://www.gov.uk/simpler-income-tax-cash-basis)
- [Get help with tax \(https://www.gov.uk/tax-help\)](https://www.gov.uk/tax-help)
- [Expenses if you're self-employed \(https://www.gov.uk/expenses-if-youre-self-employed\)](https://www.gov.uk/expenses-if-youre-self-employed)

Explore the topic

- [Self Assessment \(https://www.gov.uk/browse/tax/self-assessment\)](https://www.gov.uk/browse/tax/self-assessment)
- [Business tax \(https://www.gov.uk/browse/business/business-tax\)](https://www.gov.uk/browse/business/business-tax)
- [Self-employment \(https://www.gov.uk/topic/business-tax/self-employed\)](https://www.gov.uk/topic/business-tax/self-employed)