



## May 2015: Athena Forum statement on tax exemption for childcare costs incurred while undertaking work-related training

Athena Forum members have reported confusion in the community as to whether childcare costs incurred to allow researchers with childcare responsibilities to attend conferences and research visits should be tax exempt. The Forum has sought guidance and clarification from HMRC on this issue, and it is clear that these childcare expenses are tax exempt.

**The Athena Forum has received the following statement from HMRC** confirming that if the activity meets the definition of 'work related training' as set out in the statement below, then childcare costs incurred as a result of the activity will be exempt from income tax. There is no doubt that researchers attending conferences and research visits meet the definition of 'work related training' set out by HMRC.

*"There is an exemption from income tax for expenditure on the provision of work-related training and on the payment of related costs. This includes (i) costs which are incidental to the employee undertaking the training; (ii) costs incurred in connection with an assessment of what the employee has gained from the training; and (iii) the cost of obtaining for the employee any qualification, registration or award where entitlement is as a result of the training or assessment in question.*

*The term 'work related training' is defined as any training course or other activity which is designed to impart, instil, improve or reinforce any knowledge, skills, or personal qualities which:*

- are, or are likely to prove, useful to the employee when performing his/her duties or*
- will qualify or better qualify the employee to undertake the employment, or to participate in charitable or voluntary activities arising through the employment.*

*The training must relate to the employee's current employment or to a "related employment".*

*Further details can be found in the employment income manual published on HMRC's website.*

*The guidance on costs related to training can be found here:*

*<http://www.hmrc.gov.uk/manuals/eimmanual/EIM01240.htm>*

*and the meaning of work-related training can be found here:*

*<http://www.hmrc.gov.uk/manuals/eimmanual/EIM01220.htm> .*

**Contact HMRC:** [employmentincome.policy@hmrc.gsi.gov.uk](mailto:employmentincome.policy@hmrc.gsi.gov.uk)

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*The Athena Forum is an independent and expert voice for the science community on the issues of women's career progression in science, technology, mathematics, and medicine (STEMM) in UK higher education and research. The Forum explores gaps and challenges, and identifies and commends national and international excellence in supporting women in science.*

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