

# Coronavirus FAQs

## Making claims

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### We are having trouble submitting claims, due to staff sickness or other challenges. What should we do?

Please note that the normal 90-day deadline for submission of claims will be reinstated for the 2021-22 financial year (i.e. for costs incurred from 1 April 2021 onwards). Costs incurred during the 2020-21 financial year are subject to a deadline of 120 days, and any [relevant year-end deadlines](#).

If unexpected circumstances as a result of coronavirus mean you are unable to make claims within the deadlines, please contact your account manager who can advise on options.

### What if I have already paid for something but don't have access to the receipt or invoice?

Please note that for costs incurred in the 2021-22 financial year (i.e. from 1 April 2021 onwards), we are reinstating the normal requirement to submit supporting evidence with all claims.

For costs incurred during the 2020-21 financial year, if you have had any claims paid without supporting evidence, you must submit all outstanding evidence by 14 May.

## Homeworking allowance for staff

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### How much is the homeworking allowance?

The allowance is £26 per month. It will be processed through the payroll, with the cost put against the MP's office costs budget.

### Who is eligible to receive the homeworking allowance?

All staff members are eligible to receive the homeworking allowance, as long as they are regularly working from home due to the pandemic and have not made any reimbursement claims for homeworking expenses. Staff who are not working during the period, or are not working from home, are not eligible to receive it.

The homeworking allowance is payable on an opt-out basis; in other words, all staff members will receive it unless IPSA is notified otherwise by the MP.

## Is the homeworking allowance taxable?

In line with general HMRC guidance, IPSA expects that for the vast majority of staff members, the homeworking allowance will be exempt from tax. However, this position may vary depending on an individual's circumstances, and they may need to seek further guidance from HMRC.

The key requirements to benefit from the tax exemption are the existence of a formal arrangement under which staff members work from home regularly, including where staff members have to work from home as a result of coronavirus. A formal arrangement includes staff working from home as a result of coronavirus.

## What does working from home regularly mean?

In accordance with HMRC guidance, staff members will be regarded as working from home regularly if their homeworking is frequent and follows a pattern. For example, working from home two days a week and three days in the office each week would satisfy these requirements even if the actual days spent at home and in the office varied each week.

In contrast, working from home only occasionally, or on an ad hoc basis, would not satisfy these requirements.

## How can I opt out of receiving the homeworking allowance?

If a staff member is not working from home, or if they should not receive the allowance for other reasons, the employing MP or payroll proxy must notify IPSA by email to [payroll@theipsa.org.uk](mailto:payroll@theipsa.org.uk), by the 15th of the month (i.e. the normal deadline for payroll changes).

Staff members who have been opted out of receiving the allowance can still claim for homeworking expenses, by submitting a claim and supporting evidence as normal.

## What allowance is payable to new starters and leavers?

Staff who start or end employment during a calendar month will receive a pro-rated allowance amount, based on their starting or leaving date.

## I work part-time. Am I eligible to receive the homeworking allowance?

An individual staff member's contracted hours or work schedule does not affect their eligibility to receive the homeworking allowance, so long as they are working regularly from home. Part-time staff working from home would still receive £26 per month to cover their homeworking expenses unless they have been opted out.

## I work partly at home and partly in the office. Am I eligible to receive the homeworking allowance?

So long as a staff member works regularly from home (as set out above), the fact that some of their time is spent in the office does not affect their eligibility to receive the homeworking allowance.

## Will IPSA pay the homeworking allowance throughout the whole 2021-22 financial year?

IPSA will keep these arrangements under review as restrictions are lifted and staff begin to return to office working. If the homeworking allowance ceases to be payable, we will give reasonable notice to MPs and staff members before ending the payments.

## Can staff who are ‘connected parties’ of the employing MP receive the homeworking allowance?

Staff members who are ‘connected parties’ (family members or close business partners) of the employing MP are in principle eligible to receive the homeworking allowance.

However, if the connected party lives with the MP, they must ensure that this does not lead to double-claiming of expenses. For instance, if the MP is already claiming for utilities and other related costs from the accommodation budget, the connected party cannot receive the allowance, as relevant costs are already being covered by IPSA. Similarly, if the MP is not claiming for these costs as an accommodation expense but has a registered home office and is claiming for related costs from the office costs budget, the connected party cannot receive the allowance.

If neither of the above apply, or if the connected party does not live with the MP, they can receive the allowance, as there is no risk of double claiming.

IPSA will carry out checks to ensure that connected parties who are receiving the homeworking allowance are doing so appropriately.

## Can I choose not to receive the homeworking allowance and claim for my bills instead?

Yes, staff members can opt out of receiving the allowance if it does not suit their circumstances and can claim for costs relating to homeworking instead. Claims need to be submitted on IPSA Online, accompanied by supporting evidence, as normal.

## Does the homeworking allowance cover an increase in my home insurance if my premium goes up because I am now working at home all the time?

The homeworking allowance covers any costs incurred by staff members as a result of homeworking, which are in addition to the normal costs of living in the home. This includes an increase in home insurance.

## What if my MP doesn’t have enough money to cover the home working allowance from their office costs budget?

The 2021-22 office costs budget includes an amount to help to cover the cost of staff homeworking allowance. Some offices with larger numbers of staff working part-time will face higher costs if all staff are receiving the allowance. In general, MPs should plan their expenditure in order to remain within budget.

Payment of the allowance is optional; some staff members who do not work many hours per week from home could claim reimbursement separately or claim back tax relief via the HMRC system (which would not have any impact on the MP's budgets).

Where an MP is due to overspend their budget, but this is due to an unforeseen or exceptional circumstance, they can choose to make an application for contingency funding.

### Can volunteers receive the homeworking allowance?

No, the homeworking allowance is payable to staff members who are working from home, not to volunteers. Volunteers may claim costs in line with their agreed volunteer arrangements as normal, such as travel and food costs incurred as a result of working for the MP.

### Can staff on casual contracts receive the homeworking allowance?

Yes, if they are working from home regularly during the relevant month. If work is irregular or sporadic, they should make claims for specific costs.

### Can staff on long-term paid leave (sick, maternity, adoption, reservist etc) receive the allowance?

Staff members must be working from home in order to be eligible. For staff on long-term leave where they are not working during the relevant month, they should not receive the allowance. If they are working for part of the month, they would be eligible.

### Can paid interns (SPSS programme or otherwise) receive the allowance?

Yes, if they are working from home regularly.

## Staffing budget increase

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### How much additional staffing funding is available to help with coronavirus-related workload?

For the 2021-22 financial year, additional staffing funding for dealing with coronavirus-related workload is as follows:

- for London Area MPs, £27,680
- for non-London Area MPs, £24,970

You no longer need to make a request to access this funding, and it will be made available to all MPs' budgets by default.

The additional funding available for 2020-21 was:

- for London Area MPs, £18,270
- for non-London Area MPs, £16,480

## What can the funding be used for?

The additional funding can be used to cover staffing needs that have arisen as a result of the coronavirus pandemic. You have discretion to determine how best to do this. For example, you may decide to take on a new staff member on a fixed-term basis. Or, you could make a request for funding to pay additional overtime to your existing staff members, or to increase the contractual hours for one or more of your staff members who are working part time.

Remember that use of any additional funding requested is still subject to the normal rules on staffing costs, as set out in the Scheme.

## Can I take on a new permanent staff member?

The additional funding is available until 31 March 2022 only, and as such we would advise against using the funding for a staffing change which commits the MP to costs beyond the end of the 2021-22 financial year. If you take on a new permanent staff member, you should be aware that you may need to afford this within the normal staffing budget limits in future years. IPSA will not cover budget overspends in future years where an MP has made an ongoing commitment with the coronavirus staffing funding.

## How do I make a request for additional staffing funding?

You no longer need to make a request in order to access the additional staffing funding for coronavirus-related workload. The following amounts will be made available to all MPs by default:

- for London Area MPs, £27,680
- for non-London Area MPs, £24,970

However, any new payroll costs during the year will by default be allocated to the main staffing budget. Where these should be allocated to the additional coronavirus-related funding, MPs or their payroll proxies should contact [payroll@theipsa.org.uk](mailto:payroll@theipsa.org.uk) to request this move. If payroll costs for certain staff members are allocated to the coronavirus staffing funding as of the end of March 2021, this will continue automatically into 2021-22. Please contact the Payroll team if and when these costs should move back to the main staffing budget.

## Will the increase in my staffing budget be published?

IPSA will continue to publish MPs' business costs in line with our Publication Policy. Information relating to staff members' salaries and other payments are for the most part published annually, as an aggregated figure for each MP.

We will also publish the total amount made available to each MP's staff budget on an annual basis. The additional funding will be published as part of your overall staffing budget.

## Can overtime payments be claimed from the additional funding?

Yes, the additional staffing funding can be used to cover any staffing costs, including overtime which was due to coronavirus-related work, subject to the normal deadlines for submitting claims and timesheets.

Please note that overtime claims must be submitted within three months of when the overtime was worked.

### The MP wants to extend the fixed-term contract of a staff member. Can this be paid from the additional funding?

Yes, contractual changes like this can be covered by the additional funding. Please note that the funding is available until 31 March 2022. You are advised not to make any commitments that extend beyond the end of the financial year, and IPSA will not cover any resulting overspends in subsequent years.

## Claiming for homeworking costs

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### What costs can be claimed to help MPs and all staff to work from home?

You can claim for costs associated with working from home, including the purchase of additional equipment such as laptops and printers for staff who normally work from an office. IPSA added £10,000 to each MP's office costs budget in 2020-21 to cover such one-off costs related to setting up home working. This additional funding is available to cover costs incurred until the end of the 2020-21 financial year. **Any unused amounts will not be 'rolled over' into 2021-22.**

If staff are **not** in receipt of the homeworking allowance, they can also claim other costs which are additional to those that are part of the normal cost of living in the home – for example, additional electricity or heating costs.

### Can staff members claim for mobile phone bills where they use their personal phone for work calls?

Staff members can claim for any additional costs they incur as a result of having to use their personal mobile phones for work. Where possible, they should submit an itemised bill with the claim to evidence the additional costs.

### Can staff members claim for part of their electricity and gas bills if they are working at home and using more energy?

**Please note that staff in receipt of the homeworking allowance cannot claim for a proportion of their utility bills.**

If they are not receiving the allowance, staff members can claim for part of their bills, where the costs are in addition to the normal costs of living in the home. A pro-rata amount can be calculated by working out the proportion of the house/flat that is being used as a home office (for example one room out of six rooms in a house = 1/6) and the number of hours per day when the room is used as an office (for example eight hours out of 24 = 1/3). In this example, 1/18 of the total household bill would be claimable.

### Can we buy printers (or other IT equipment) from anywhere we like, in order to work from home?

Yes, you can choose where to buy equipment and what types of equipment you need. MPs are responsible for using this amount in line with the guidance issued and the Scheme rules. This means that the additional money should be spent to support continued working in relation to parliamentary functions during the coronavirus pandemic. You can contact Parliamentary Digital Services (PDS) for advice on installing new devices.

### Can I order equipment or stationery if I don't have a registered home office?

Yes, IPSA has agreement from direct suppliers that they will deliver to any address which is specified in the order, so you do not need to have registered your home address as a home office. As always, MPs are responsible for expenditure from their budgets and should ensure that orders are being made appropriately and in line with the Scheme.

### Can the office budget be used to purchase subscriptions to videoconferencing facilities (such as Zoom)?

All reasonable costs relating to setting up of home working are claimable, including videoconferencing. Before installing or using any applications, it is advisable to check with PDS to ensure they meet PDS cyber security requirements. Products such as Zoom conferencing are not supported at this time. Please remember to end subscriptions when they are no longer required.

### Can we buy desks and chairs for staff?

Yes, any reasonable costs related to setting up staff for home working is claimable from the office costs budget. This includes work-related equipment and furniture.

## MP accommodation

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### Will IPSA continue to pay rent on my accommodation even if I am not using it for a period of time?

IPSA will continue to make rental payments and reimburse claims for associated costs for MPs' registered accommodation throughout this period. If you encounter any exceptional circumstances where additional support may be needed, please contact us at [info@theipsa.org.uk](mailto:info@theipsa.org.uk).

### I am an MP and members of my household have caught COVID. Can I claim to stay in a hotel in order to stay healthy and continue to work?

If you need additional accommodation in order to carry on with your parliamentary functions, then please contact us at [contingencypayments@theipsa.org.uk](mailto:contingencypayments@theipsa.org.uk).

## Staff annual leave

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**I have had to cancel annual leave due to coronavirus. Can I carry this over into next year?**

Yes, the government has announced that workers who have not taken all of their statutory annual leave entitlement due to coronavirus would be able to carry it over into two subsequent years.

**Can I be paid for my leave instead of taking it?**

Currently, IPSA can only pay staff for untaken leave when they leave employment. We are aware that many staff members have a large amount of accrued annual leave built up. We are exploring whether it is possible to enable staff to 'sell' some of this leave rather than taking it.

## Travel to Westminster for MPs

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**I need to attend Westminster but do not want to use public transport. Can I claim to drive or take a taxi from my home?**

IPSA does not normally pay for journeys between an MP's London home and Westminster; this is considered to be a regular commute and a personal expense.

In light of the exceptional circumstances of the pandemic, IPSA reimbursed additional costs faced by MPs who needed to travel into Westminster while avoiding public transport for periods during 2020 and 2021.

You can claim for such costs – for example, congestion charges in order to drive into central London, parking (if none is available on the parliamentary estate) or taxi costs – incurred up until the Easter recess (25<sup>th</sup> March). All claims are subject to the normal rules and submission deadlines.

However, from the return of Parliament on 13 April, IPSA will no longer fund these commuting costs between London homes and Westminster. We will continue to monitor the situation and government guidance in order to decide whether such costs should be funded again in future.

As normal, non-London Area MPs are able to claim for the cost of travel from their constituency to Westminster. Where necessary, this can include the cost of congestion charges and taxi journeys. This is not considered a commute for tax purposes.

## Other topics

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**Can we use IPSA funding to share information with our constituents relating to the pandemic?**

Yes, the cost of single-issue communications with constituents can be claimed from the office costs budget. Please remember that newsletters are not an eligible cost (under rule 6.5c of the Scheme). You should also make sure that there is no party-political or campaigning language in such communications and should consider value for money (such as whether the information is readily available elsewhere).



For more information visit [What types of advertising and publications can you claim?](#)

### If I have leftover funds in my 2020-21 staffing or office costs budgets, can this be 'rolled over' into 2021-22?

No, IPSA is not rolling over unspent amounts on any budgets into 2021-22. If you encounter unexpected costs, you can submit [an application for additional funding from the contingency fund](#).

### Can volunteers still claim as normal?

Volunteer costs relating to travel and food can be claimed in line with the volunteer agreement. Given the restrictions in place, please consider carefully whether it is necessary for volunteers to be travelling at this time.

Please note that IPSA will only fund actual costs incurred as a result of volunteer activity, such as travel costs and the purchase of lunch away from home. In line with normal practice, IPSA will not reimburse the cost of eating food in the volunteer's own home.