



The Covid diaries: Day 25 - The Company Card

A daily fly-on-the-wall blog about running a legal business during the Covid-19 crisis.

By **Dónall Breen** - 21 April

The Company Card.

Today I became part of the 1% club. I managed to buy a printer for home. Forget white truffle, diamonds or Iranian caviar - the decently priced office printer has suddenly shot up in the rankings as one of the rarest commodities on the market, joining monitors and home gym equipment as newcomers.

But the immortal question loomed large - can I expense this?

Employment lawyers come across some ridiculous expenses submitted by employees. They usually come out of the woodwork during a termination. I've seen a van for transporting bicycles put on the company books (it was a financial services client with no cycling aspect whatsoever), the taxidermy of a stag was one receipt on a claim (it was a professional services firm) and finally the cleaning of a moat (admittedly, that was a politician I saw on the news).

But what about desks, chairs, stationary and IT equipment that employees need to work from home? That's a bit trickier. There are two things to consider:

What does the contract of employment or expenses policy say? What does the law say? On question one, the answer will probably be a very lawyerly "it depends". Most clauses and policies say you can expense what is reasonable. Therefore, communication is key here. You need to have an frank discussions with your employees what working from home equipment is reasonable. A £600 Mont Blanc pen for signing contracts with scanner to send - probably no. A subscription to an e-signing platform - probably yes. What the law says is slightly different. You are under a dual legal requirement to 1. make reasonable adjustments for disabled employees; and 2. ensure the employees workplace is safe. As a general rule, employers are expected to do what is reasonable.

What is reasonable is going to be fact dependent. If a disabled employee needed to some ergonomic equipment in the office they probably need it at home. However, it may be perfectly reasonable for an employer to say they will courier they equipment out to



them rather than the employee expensing a whole new set for home. Similarly, having the screen at the correct height can prevent back problems. Does this mean you have to buy a £200 desk clamp? Maybe. Or maybe just use some books to prop it up.

As always, it all depends.

So what did I do? As it turns out, it didn't matter. The supplier cancelled my order within 10 minutes citing 'shipping difficulties'. I sadly rejoined the 99%. Please excuse typos in this blog post, I didn't get a chance to print and proof.

This blog was compiled with help from my colleague Chris Coombes. Chris has written an article on expenses when working from home that will premier in our April newsletter, out next week.

If you would like to read our **Covid diaries starting from day 1** please click [here](#).