SELF ASSESSMENT TAX RETURNS 2025-2026

Police Federation Voluntary Fund

(Currently £30.44 per Month)

An Officer who subscribes to the Voluntary Fund is granted tax relief. However, because this is dealt with under the 'net pay' system (in the similar way to your superannuation contributions) whereby the subscription is deducted from your pay before tax is applied through PAYE, you are not entitled to claim for this again. If you have applied and received a tax refund for this payment, you may be liable for repayment.

Benevolent Fund

(Currently £13.50 per Month)

You are entitled to relief for your Benevolent Fund subscriptions – the yearly figure for **2025-2026** is £135 (£13.50 per month). This should be included on page TR4 of the Tax Return under Charitable Giving (PSNI Part Time pay £9.50 per month and claim £95 only).

It should be explained that the subscriptions are deemed to be net of the basis rate of tax (the Charity reclaims this notional tax deducted). However, if an Officer is a higher rate taxpayer then he will be benefit personally from higher rate tax relief at the difference between the higher rate of tax and the basic rate of income tax.

PFNI Benefits Scheme

(Currently £20.46 per month)

This allowance has been negotiated with the Inland Revenue and is available to all subscribers which includes PSNI Part Time, who now subscribe the same. Make sure you record details on your Return.

You will need the Additional Information pages and will claim on page Ai2 at Box 8, on the lower part of the page (other tax relief section). The relief claimable is limited to £100.

Flat Rate Expenses

(Currently £140 per Annum)

Most Officers will be aware that, for some years, a fixed deduction for expenses has been agreed by the Inland Revenue PFNI uniformed Officers. This fixed deduction is designed broadly to cover the expense incurred on the replacement and repair of boots and the dry cleaning and laundry of uniform items and will be given by the Inland Revenue without the need to produce receipts. In practice the £140 allowance is normally automatically taken into account in the PAYE code. (Part Time Officers are entitled to a lower figure of £60).

Officers who receive a Self Assessment Tax Return will need to make an entry at page E1 in Box 18 of the Annual Amount (currently £140).

Title	Payslip	Who	Amount	Tax Return Page / Box
Voluntary Fund	PF	Subscribers	N/A	N/A
Benevolent Fund	VBF (Cov)	Covenanters Full Time	£135 (Relief)	TR4, Box 5
Benefits Scheme	Benefits SCH	Subscribers	£100 (Relief)	Ai2, Box 8
Flat Rate Expenses	N/A	Full Time	£140 (Employment)	E1, Box 18
AA	Athletic Association	Subscribers	Contact AA Office for Details	

Any general tax questions should be addressed to a professional in the form of an accountant or the Inland Revenue itself.

