

## **Tax relief on MiP subscriptions**

As an MiP member you may be entitled to tax relief on 70% of your subscription.

This is because our partner union Unison was successful in securing this benefit after extensive negotiations with Her Majesty's Revenue and Customs (HMRC). They were able to demonstrate that the activities of our organisation are mainly directed at helping members of a profession to do their jobs better, in the same way as other professional bodies. HMRC determined that the activities on behalf of healthcare managers are in the main directed towards the development and promotion of education, knowledge and professional standards and therefore qualify for tax relief.

If your tax affairs are in order you could claim a tax refund for previous years where you have paid MiP or Unison subscriptions as a healthcare manager and HMRC will make an adjustment to your PAYE code for future years.

Remember tax relief only applies to 70% of your MiP subscription. This is because other trade union activities we undertake on your behalf, such as negotiating, individual representation and campaigning on terms and conditions don't qualify for tax relief. HMRC can grant partial relief where some of the organisation's objects and activities do qualify, and we believe 70% is reasonable in our circumstances.

If you complete a self assessment tax return, you can claim the tax relief by completing the 'Professional Fees and Subscriptions' section of the Employment page. Alternatively, you can telephone your tax office.