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## HMRC internal manual

# Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)  
([/government/organisations/hm-revenue-customs](#))

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## CIRD69030 - Land Remediation Relief: Definitions: Staffing Costs CTA09/S1170

The relevant staffing costs are those paid to, or in respect of, directors or employees directly and actively engaged in the relevant land remediation.

Staffing costs include:

- earnings consisting of money, paid because of the employment of the director or employee; and

- secondary Class 1 national insurance contributions paid by the company; and
- contributions paid by the company to any pension fund operated for the benefit of directors or employees of the company; and
- Expenses (other than benefits in kind) paid to directors or employees to cover expenses that they have paid because of their employment.

Benefits in kind, payments to an employee benefit trust or payments under a share incentive scheme are not staffing costs.

## **Secretarial and administrative staff**

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### **CTA09/S1171**

Staffing costs do not include the earnings, pension contributions etc of secretarial and administrative staff.

This is because employees who only provide secretarial or administrative services in support of those directly and actively engaged in relevant land remediation are not considered to be actively and directly engaged in relevant land remediation activities.

## **80:20 Rule**

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### **CTA09/S1171**

Where a director or employee is directly and actively engaged in relevant land remediation for only part of their time, the following rules apply:

If the time spent is less than 20% of their total working time in an accounting period, then none of

the staffing costs are treated as attributable to relevant land remediation.

If the time spent is greater than 80% of their total working time in an accounting period, then all of the staffing costs are treated as attributable to relevant land remediation.

In all other cases an appropriate proportion of the staffing costs are to be treated as attributable to relevant land remediation.

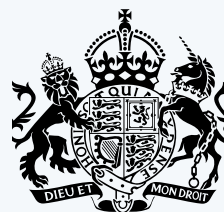
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