

Thriving at Work: Investing in Mental Health

1. Return on investment

- *Thriving at Work*, an independent review of mental health and employers found that the potential cost of mental ill health to you as an employer could be as high as £1,400 for each employee per year.
- According to analysis by Deloitte¹, investing £1 in the wellbeing of your staff can result in a £10 saving in return to tackle the cost of mental ill health to your organisation.
- There are a number of tax reliefs available to encourage and support your investment.

2. Tax

Employers, including your competitors, are offering comprehensive support to staff. To help create the best conditions for your staff to thrive, many programmes, screenings and treatments are completely tax free:

- **Counselling and Employee Assistance Programmes (EAPs)** – including welfare issues, bereavement, ill health, stress, problems at work, sexual abuse, personal relationships and advice on debt problems.
 - Counselling and EAPs must be available to all employees, and cannot offer tax, legal, financial, leisure or recreational advice, or medical treatment.
- **Mental Health First Aid** training which can help many employees across the course of a year.
- **Health screening**, including mental health screening.
- **Medical treatment for work related injuries**, including mental ill health.
- **Medical treatment to get employees back to work.**

For the requirements on counselling services and Employee Assistance Programmes, go to www.gov.uk/expenses-and-benefits-counselling

For training, go to <https://www.gov.uk/expenses-and-benefits-training-payments/whats-exempt>

For the others, go to www.gov.uk/expenses-and-benefits-medical-treatment/whats-exempt

If you use salary sacrifice arrangements with the above, they are all taxable. For more information, go to www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim44000.

¹ Thriving at Work. The Stevenson-Farmer Review of Mental Health and Employers; 2017. **Based on:** Deloitte. Mental health and employers: the case for investment. A supporting study for the Independent Review; 2017. Available at: <https://www2.deloitte.com/uk/en/pages/public-sector/articles/mental-health-employers-review.html>