

Travel and expenses policy and procedure (NYCC)

Date: Jan 2017 **Reviewed** 1.9.2020

Scope and principles

The purpose of this policy is to ensure consistent application of claims for travel and other expenses where these are incurred in the course of employment with the council. It aligns with the council's environmental principles in ensuring most efficient travel methods are used and supports staff who use public transport for commuting.

This policy and procedure applies to **all** employees of Springhead School.

Work-related mileage which can be claimed

Each employee is allocated an official work base, which will be any of the 3 Springhead School sites and may change on a termly basis; and work related journeys should normally commence and cease at that centre. This will be advised by the line manager if different for claiming purposes.

To ensure the most efficient and effective mode of transport, non-routine business journeys should be agreed with the line manager beforehand.

Home to work mileage is not paid unless protection is in place due to enforced change of work base. See 'home to work travel claims if work base changes' below for details.

For staff who are not home workers, when a journey commences from a point other than the work base and / or when the employee does not return to the work base after the last official call of the day but travels direct to his or her home, the mileage allowed will be the shorter of the distance between the work base and the address of the first or last official call and the distance actually travelled. These conditions are irrespective of the times journeys commence / finish.

Employees using their own vehicle for business purposes must ensure their insurance policy covers them for business use. Line managers authorising claims are responsible for checking insurance documents to ensure the correct cover is in place.

Claims for work-related mileage should be made via MyView in sufficient time to allow the manager to authorise in order for the claim to be paid in the following month's salary. Retaining VAT receipts by the employee for fuel purchased for a period of six years is a requirement to allow the council to recover VAT from HM Revenue & Customs on reimbursement of mileage claims made to employees and members. If, due to exceptional circumstances, you are unable to complete this online, please speak to

employment support services who will either be able to assist you or provide a paper form.

Mileage rates are agreed as part of the council's collective agreement.

Before making a journey employees should select the route carefully to ensure that it is the most economical. This will usually be the shortest and most direct route but you must consider the time that it will take. Travelling should be planned in order to reduce the total cost to a minimum. The following advice regarding public transport and car sharing is dependent on the government guidance in regard to the COVID 19 pandemic at the time of the journey. Every effort should be made to share journeys by travelling in one car. Journeys made outside the county should where practical be made using public transport or a pool car. Employees should use online tools or sat nav for distance checks but ensure that actual mileage is recorded from the car's milometer.

Mileage claims and tax relief on business mileage

It may be possible to claim additional tax relief on some business journeys. For business journeys to a temporary workplace, starting or ending at an employee's home and there is no attendance at the usual work base, under HM Revenue & Customs rules tax relief can be claimed for the whole journey.

Alternatives to car use

Where appropriate, staff to consider alternatives to driving and whether a face to face meeting is really needed. Consider meeting by Microsoft TEAMS as the first consideration. The following advice regarding public transport is dependent on the government guidance in regard to the COVID 19 pandemic at the time of the journey. If it is, consider travelling by train or car sharing. The train is cheaper, safer, quicker, allows some work to be done whilst travelling, and is better for the environment. Please contact the school office for bookings.

Support with travel expenses for apprentices

We appreciate that travel costs can be expensive, particularly for apprentices on the basic apprenticeship salary of £7.8k. Therefore to help with this, there is support available to contribute towards travel costs for entry level apprentices. To qualify for the home to work travel support, employees must be:

- Living more than five miles from the regular place of work where the cost of such travel is over £10 per week; employees are required to pay the first £10 per week;
- In the first six months of the apprenticeship programme - beyond this point employees would not be eligible for this scheme, due to the pay progression;

- In receipt of the apprentice pay scale; and
- Able to provide receipts for the cost of travel incurred.

Home to work travel claims if work base changes

Employees whose work base is changed compulsorily and are expected to travel further to their new work base will be eligible for reimbursement of reasonable agreed excess travelling expenses.

Where daily travel is agreed to be unreasonable and a move of home is necessary reference should be made to relocation expenses.

Excess home to work travelling expenses will be calculated on the difference between home to old work base and home to new work base and will be reimbursed for a maximum period of one year from the date of the change on the basis of either:

- The appropriate standard class public transport rate; or
- The authority's standard car user mileage rate depending on what form of transport is actually used and agreed to be reasonable in the circumstances.

The entitlement to claim and the basis for claims must be agreed in advance. Prior to commencement of claiming, a letter of agreement should be completed and signed by both employee and manager. The letter of agreement can be found on the travel and subsistence page.

Any change in circumstances, e.g. home or work base or new post, during the period may affect the entitlement to continue claiming.

Home to work travel claims are taxable and subject to class 1 national insurance contributions. Leased car users, including the green car salary sacrifice scheme are subject to a separate tax liability on mileage claims as outlined in the scheme guide at the time of applying to the scheme.

Claims should be submitted through MyView expense claim process and authorised by the line manager.

Travelling time

Travelling time will not be credited for journeys to and from an employee's normal work base. Journeys away from an employee's normal work base which result in additional travelling time can be credited.

Expenses

Agreed work-related expenses are payable only with receipts for the actual amount spent. Miscellaneous out of pocket expenses for items such as parking, tolls etc. may be claimed. Where possible, tickets or VAT receipts should be provided.

Subsistence

Reimbursement of meal costs will **not** normally be paid, unless there is a genuine and unavoidable additional operational expense incurred, when it will be considered. Staff should also refer to any additional guidance in relation to taking meal breaks and meal costs. Such necessary business expenses would be reimbursed, where prior approval has been given, **and must be supported by receipts** up to the maximum amounts advised. Subsistence rates can be viewed below. Reimbursement for the cost of alcoholic drinks will not be considered and these must be deleted from any claimed receipt. **All receipts must be retained locally to enable the employee to provide evidence of claims when requested to do so.** Receipts should be retained for six years.

Subsistence allowances can only be claimed when incurred within the following band-width times:

- Breakfast - when a journey commences before 7.30am
- Tea - when the absence commences before the end of the working day and continues after 6.30pm
- Dinner - when the absence commences before the end of the working day and continues after 8.30pm

Tea and dinner allowances cannot be claimed in the same evening.

The maximum rates payable for meals are:

Breakfast	£6.50
Tea	£3.50
Dinner	£11

Frequently asked questions

What is ordinary commute?

Ordinary commuting means travel between home and the normal work base.

In what situation would I be paid to travel to my normal work base?

If called out and required to work out of normal working hours then with your manager's agreement mileage can be claimed. Another example would be the excess miles from home to work should your work base be changed compulsorily (this is for a maximum of one year only).

I did 1,000 business miles but my pay slip this month doesn't match what I expected - why is this?

The first 10,000 miles are pro rata at 833 miles per month. This is reviewed monthly and adjusted accordingly dependent on mileage claimed in subsequent months.

Why do I have to keep the VAT invoices / receipts for six years?

Six years is the maximum period that HM Revenue & Customs can go back when looking at invoices / receipts.

What happens if I leave?

If you leave all receipts held by you in support of claims made during the previous four years should be handed in to your line manager for retention.

How do I know my receipt covers the mileage claimed?

There is no exact method, however an average of 10p per mile claimed is an acceptable amount. Thus a claim for 100 miles would need a receipt for at least £10. To ensure sufficient receipts are retained it may be simpler to obtain receipts for every fuel purchase and keep them filed in date order.

What do I do if I travel very infrequently, do I need a receipt for every journey or claim?

No, HM Revenue & Customs have indicated that VAT receipts would not be needed to substantiate every journey. A single (or very few) VAT receipts at the start of the year would be acceptable to cover a number of claims providing the mileage claimed did not exceed the fuel purchase indicated on the receipt.

What if my partner also requires receipts, because we car share?

If you car share or your partner also requires receipts then as long as the receipt pre-dates all journeys and is sufficient to cover the mileage claimed by both partners there should not be a problem. Under these circumstances it may be useful to put the number of miles claimed by each partner on the back of the receipt.

I am a member and serve on more than one council

If you retain your receipts then it may be helpful to write the total mileage claimed for each separate claim on the back of the receipt. If however one of the council's requests receipts to be attached then a copy of the receipt should be kept with a note attached detailing where the original is held.

A copy of the driving licence should be taken (this may already be used as part of your recruitment process) and the employees driving licence history should be checked by using the DVLA website. A copy should also be taken of the employees insurance documents confirming that they have business insurance on the policy to allow them to drive in connection with their work.