

Employee Expenses Policy

Job Title of Policy Author	M&L CSU
Review/Development Body	People, Culture & Inclusion Committee
Ratification Body	Integrated Care Board
Date of Ratification/Effective from	December 2024
Review Date	December 2027
Document Reference Number <i>(supplied by Governance Team)</i>	HR-P-009
Target audience	All employees including non-executive directors, but excluding contractors and temporary staff

Consultation Schedule

Name and Title of Individual	Groups consulted	Date Consulted
Caroline Lawrence	Head of HR	September 2019
	Staff Engagement Group	October 2019
	Regional Staff Side	February 2020
	Staff Engagement Group	November 2024

Ratification Schedule

Name of Committee approving Policy	Date
Communications, Engagement, Equalities & Employment Committee	29th Oct 2019
Governing Bodies	4th June 2020
Integrated Care Board	1st July 2022
People, Culture and Inclusion Committee	December 2024
Integrated Care Board	December 2024

Version Control

Version	Version/Description of amendments	Date	Author/amended by
1	New Policy	Oct 2019	MLCSU
2	Adapted for ICB		MLCSU
3	Mileage rates updated & effective date	Feb 2023	MLCSU
4	Update on tax relief and mileage claims	Aug 2023	MLCSU
5	Update to include detail regarding expenses for training courses, and overall review.	Sept 2024	MLCSU

Impact Assessments – available on request

Type of Impact Assessment	Stage	Complete	Comments
Equality Impact Assessment	Initial	February 2025	
Quality Impact Assessment			N/A
DPIA			N/A

Table of Contents

1. Introduction.....	5
2. Scope	5
3. Policy Statement.....	5
4. Responsibilities	6
4.1 Responsibilities of the ICB	6
4.2 Responsibilities of the ICB’s Commissioning Support Provider	6
4.3 Responsibilities of Managers.....	6
4.4 Responsibilities of Employees	6
5. Allowances.....	7
5.5 Eligible Miles	7
5.6 Standard Rate	7
5.7 Reserve Rate.....	8
5.8 Motorcycles	10
5.9 Pedal Cycles	10
5.10 Passenger Allowance	10
5.11 Transporting Equipment	10
5.12 Public Transport	10
5.13 Other Travel Expenses.....	10
5.14 “Out of Pocket” Expenses.....	11
6. Transport.....	11
6.1 Train Travel for Staff.....	11
6.2 Air Travel for Staff.....	11
6.3 Taxis / Hire Cars for Staff.....	12
7. Claims Procedure	12
7.3 Accessing Journey Mileage	12
8. Staff Subsistence Allowance	12

NHS Staffordshire and Stoke-on-Trent Integrated Care Board

8.1	Subsistence Allowances	12
8.2	Staff Night Subsistence	12
8.3	Staff in Non-Commercial Accommodation	13
8.4	Staff Day Subsistence	13
9.	Tax Relief on Travel Expenses	14
10.	Fraud	15
11.	Equality and Diversity	15
12.	Monitoring and Review.....	15
13.	Associated Documentation.....	15
APPENDIX 1	16
	Table 1 – Guide rates of reimbursement	16
	Table 2 – Eligible mileage	16
	Table 3 – AMAP rates	17
Appendix 2	18

1. Introduction

- 1.1 Travel is an integral part of the work of many of the NHS Staffordshire and Stoke-on-Trent Integrated Care Board's staff (the ICB) and it is a right that expenses incurred in travelling should be reimbursed. This policy outlines the rules set out by the ICB for the re-imbursement of travel and expenses that are necessarily incurred by an individual engaged on business approved by the ICB.

2. Scope

- 2.1 This policy will apply to all staff employed by the ICB with the exception of:
 - 2.1.1 Medical and Dental staff who should refer to the Terms and Conditions for Hospital, Medical and Dental Staff and Doctors in Public Health Medicine and the Community Health Service.

3. Policy Statement

- 3.1 Sections 17 and 18 of the NHS Terms and Conditions of Service Handbook provides for the reimbursement of staff for mileage allowances and subsistence cost.
- 3.2 The purpose of this policy and procedure is to outline the rules set out by the ICB for the reimbursement of travel and expenses that are necessarily incurred by any individual engaged on business approved by the organisation.
- 3.3 The primary purpose of travel and subsistence allowances is to reimburse the necessary costs of meals, accommodation and travel arising as a result of official duties away from home.
- 3.4 The rates and conditions are, where appropriate, those set out in the relevant Terms and Conditions Handbooks, or otherwise agreed by the organisation.
- 3.5 This document is mandatory and applies to all staff including clinicians and Lay Members unless covered by Medical & Dental Terms & Conditions above and interview candidates.
- 3.6 Any abuse of this policy will be investigated and may result in disciplinary action being taken.
- 3.7 Travel and expenses claims are subject to Tax and National Insurance Liabilities.

4. Responsibilities

4.1 Responsibilities of the ICB

4.1.1 To ensure this policy is monitored and reviewed.

4.1.2 To ensure this policy is communicated to managers and staff and that staff are informed about any changes to terms and conditions relating to travel and associated expenses (mileage rates in particular).

4.2 Responsibilities of the ICB's Commissioning Support Provider

4.2.1 Provide advice and guidance to managers and staff on the correct application of the Travel and Expenses Policy.

4.3 Responsibilities of Managers

4.3.1 Ensure that any change of base (for travel expenses purposes) is appropriately reported to Human Resources.

4.3.2 Ensure that they are registered as an authorised signatory for the signing off of expenses for team members and identify a substitute manager who can sign off expenses in their absence.

4.3.3 Check travel expenses for accuracy before approval and submission to payroll.

4.3.4 Check staff have sent a copy of a valid driving licence, up to date insurance documentation which covers business travel and MOT certificate (where applicable) to payroll.

4.3.5 To ensure that this policy is fairly and consistently applied to all staff irrespective of their age, sex, religious belief, disability, or sexual orientation.

4.4 Responsibilities of Employees

4.4.1 Read and understand the Travel and Expenses Policy prior to making any claim.

4.4.2 Check travel expenses for accuracy before approval and submission to line manager.

4.4.2 Ensure your manager is notified of any change in personal details as soon as practically possible.

4.4.3 Ensure you send evidence of a valid driving licence, motor insurance which covers business travel and MOT certificate (where applicable) to payroll.

- 4.4.4 Ensure you are fit to drive, that you drive safely and obey the relevant laws.
- 4.4.5 Ensure that you inform your manager, at the earliest available opportunity, of any change in driving status, e.g. driving ban.
- 4.4.6 Ensure that all claims for expenses should be submitted the month after they have occurred but at the very latest must be submitted within three months of the claim period (e.g. claims for June must be submitted by the end of September).

5. Allowances

- 5.1 The new rates for allowances are effective from 1 January 2023. In future, the standard rate of reimbursement will be reviewed each year by the NHS Staff Council after the new AA guides to Motoring Costs are published normally in April or May. Any changes to the standard rate of reimbursement, the reserve rate and the rate for motor cycle users resulting from this review will apply to all miles travelled from the following 1 July.
- 5.2 A second review will be conducted by the NHS Staff Council in November each year to ensure the standard rate continues to reimburse staff in line with motoring costs.
- 5.3 Consequently, the rates in Appendix 1 - Table 1 are a guide only, subject to change as described above. The actual rates applicable at any period in time can be accessed via the NHS Employers website, <https://www.nhsemployers.org/publications/tchandbook#section-17-reimbursement-of-travel-costs>
- 5.4 The nationally agreed allowances for staff travelling on ICB business are categorised as follows:
 - a. Standard rate;
 - b. Reserve rate;
 - c. Motor cycle;
 - d. Pedal cycle;
 - e. Passenger allowance;
 - f. Carrying heavy or bulky equipment.
- 5.5 **Eligible Miles**
 - 5.5.1 Staff will be reimbursed for miles travelled in the performance of their duties which are in excess of the home to agreed work base return journey.
 - 5.5.2 Normally the miles eligible for reimbursement are those travelled from the agreed work base and back. However, when the journey reimbursed starts at a location other than the agreed work base, e.g. home, the mileage eligible for reimbursement will be set out in the example in Appendix 1 - Table 2.

5.5.3 Travel for events in an evening, that are work related, can be claimed using the normal mileage claim system.

5.6 **Standard Rate**

5.6.1 The standard rate for mileage allowances will be paid to staff who use their own vehicles for official journeys i.e. meetings, training courses or conferences at the ICB's instigation and who travel less than 3,500 eligible miles per year.

5.7 **Reserve Rate**

5.7.1 This will apply to staff using their own vehicle for business purposes in the following situations –

- a. If a member of staff unreasonably declines the employers' offer of a lease vehicle.
- b. When a member of staff is required to return to work (e.g. on call) or work overtime and incurs additional travel to work expenses on that day. This provision will apply if the member of staff chooses to be paid for the extra hours or takes time off in lieu (TOIL).

5.7.2 Claims for expenses shall not be paid where no additional expenditure has occurred e.g. where a member of staff has a season travel ticket or where the time lapse between two periods is sufficiently short to be considered reasonable for the member of staff to remain at or near their place of employment.

5.7.3 The HM Revenue & Customs (HMRC) can and will inflict heavy financial penalties on organisations that misuse or misinterpret the criteria to determine whether a journey resulting from a Call Out is Taxable or Non Taxable. The criteria which satisfies a "Non-Taxable Payment" is as follows;

The person MUST take full and sole responsibility for the emergency which MUST be a medical emergency and be a "life threatening" situation. The HM Revenue & Customs expects to have access in any organisation to departmental records which shows the date and time of the emergency and details of the emergency in question. No other criterion is allowable to determine non taxability and if the on-call does not meet this criterion, the mileage MUST be subject to tax.

- c. Where a claim for excess mileage is made in situations where there is a compulsory change of base, either permanent or temporary, resulting in additional daily travelling expenses. The period of payment is currently a maximum of 4 years from the date of transfer and does not include any additional parking costs incurred (for those using public transport see 5.8 below).

The excess will be calculated on the basis of the bus fares or standard rail travel or, if the member of staff travels by private motor vehicle, on the basis of the reserve rate.

Example calculation:

Home to New Base = 6 miles

Home to Old Base = 2 miles

Excess Claimable = 4 miles

Excess Mileage is paid at the reserve rate and is taxable.

NB This excess will reduce if a member of staff moves nearer to their new base and the benefit does not increase if a member of staff moves further away from their new base after the date of transfer.

This arrangement does not apply to staff who change their work base at their own instigation (e.g. application for a post located elsewhere, including secondments).

- d. Staff who are required by their employer to carry out temporary duties at a place other than their permanent place of employment and who travel daily to their temporary headquarters whilst continuing to live near their permanent headquarters, will be reimbursed their excess travelling expenses. If a member of staff changes post whilst eligible to claim excess mileage and the change is of a temporary nature (including secondment), the entitlement to excess mileage will cease. The entitlement is regained when the member of staff returns to their original post under the same terms and conditions and for the original time period.
- e. If a member of staff uses their own vehicle when suitable public transport is available and appropriate in the circumstances (subject to a maximum of the public transport cost which would have been incurred) and the rules on eligible mileage applied.
- f. Subject to prior agreement of the employer, travel costs incurred when staff attend training courses, conferences or events, in circumstances when the attendance is not mandatory by the employer, will be reimbursed at the reserve rate instead of business mileage in line with the rules on eligible mileage.

5.8 **Motorcycles**

5.8.1 The term 'motor cycles' includes motor cycle combinations, motor scooters and motor-bicycles. The rate for mileage allowances will be paid to staff who use their own motor cycle for official journeys i.e. meetings, visits or training courses and conferences at the employer's instigation for all eligible miles travelled.

5.9 **Pedal Cycles**

5.9.1 Staff who use pedal cycles to make journeys in the performance of their duties will be reimbursed for eligible miles travelled at the rate in force.

5.10 **Passenger Allowance**

5.10.1 With the exception of lease or hire car users and taxi journeys, where other staff or members of an NHS organisation are conveyed in the same vehicle on NHS business and their fares would otherwise be payable by the employer, passenger allowance will apply and be payable to the vehicle driver. The name of the passenger(s) should be noted on the Travel Expenses Claim Form.

5.11 **Transporting Equipment**

5.11.1 Staff who use their vehicles in the performance of their duties may be required to take equipment with them. Employers have a duty of care under the Health & Safety at Work Act 1974 and related legislation, to ensure this does not cause a risk to the health and safety of staff members. Staff should not be allowed to carry heavy equipment unless a risk assessment has been carried out beforehand. When, after the necessary assessment has demonstrated it is safe to carry equipment, an allowance shall be paid for all eligible miles for which the equipment is carried, provided that either:

- a. The equipment exceeds a weight that could reasonably be carried by hand;
- b. The equipment cannot be carried in the boot of the vehicle and is so bulky as to reduce the seating capacity of the vehicle.

5.12 **Public Transport**

5.12.1 If a member of staff uses public transport for business purposes, the cost of bus fares and standard rail fares will be reimbursed for eligible miles travelled.

5.12.2 Where there is a compulsory change of base, either permanent or temporary, resulting in extra public transport costs for staff, these extra costs will be reimbursed, subject to a maximum of 4 years from the date of transfer.

5.13 **Other Travel Expenses**

5.13.1 Staff who necessarily incur charges in the performance of their duties, in relation to parking, garage costs and ferries shall be refunded these expenses on production of receipts, whenever these are available. Parking fines will not be reimbursed.

5.13.2 The ICB will not normally pay toll road charges.

5.13.3 Charges for overnight garaging or parking shall not be reimbursed unless the member of staff is entitled to night subsistence allowance for overnight absence. This does not include the reimbursement of parking charges incurred as a result of attendance at the normal place of work.

5.14 **“Out of Pocket” Expenses**

5.14.1 This only applies to staff for whom regular travel in a motor vehicle is an essential part of their duties. During a period when the staff member’s vehicle is temporarily ‘off the road’ for repairs, ‘out of pocket’ expenses in respect of business travel by other appropriate forms of travel, in agreement with their manager, should be reimbursed subject to the rule on eligible mileage.

5.15 **Staff Parking Permits**

Staff are eligible for parking permits at their contracted base only. Staff must work at least three days per week to be eligible for a parking permit. Staff must take responsibility for the permit and note expiry dates. Failure to display permits will result in a fine issued by the provider, which will not be paid by the organisation

5.16 **Expenses Whilst Studying**

The ICB will support and fund any reasonable travel expenses when attending a course or clinical placement where the training course has been fully funded or partially funded by the ICB. These journeys should be taken via the cheapest possible route and claimed via the expenses system following line management approval.

The ICB will not re-imburse colleagues for expenses incurred during the attendance at self-funded training courses or placements.

6. **Transport**

6.1 **Train Travel for Staff**

6.1.1 Budget holders should always look to obtain best value for money before deciding which ticket to purchase. Whenever possible advantage should always be taken of best prices available, special offers and rail cards.

6.1.2 The proposed journey times and dates can be obtained from the train company, over the internet.

6.1.3 The Operational Scheme of Delegation sets out who has responsibility for approval of travel expenses/ the purchase of train tickets.

6.2 **Air Travel for Staff**

6.2.1 Travel by air is not permitted unless it can be demonstrated that this is cheaper than appropriate train travel costs or alternatives are not suitable or that, taking into account the respective journey times and overall cost of the trip, better value for money can be obtained by flying.

6.3 Taxis / Hire Cars for Staff

6.3.1 Taxis / Hire Cars may only be used where it can be demonstrated that it is more economical, taking into account the overall cost of the trip, than the normal car mileage claim.

7. Claims Procedure

7.1 All claims for expenses should be submitted for approval and signed off in accordance with the Operational Scheme of Delegation the month after they have occurred but at the very latest must be submitted within three months of the claim period (e.g. claims for June must be submitted by the end of September.) This is to ensure accurate reporting of expenditure and to ensure effective budget management occurs in the year the expense is incurred.

7.2 Receipts for individual items should be shown to the manager when they are authorising the travel expenses form and then kept for a period of 6 years in line with the HMRC rules. Original receipts should be submitted with the travel claim and copies should be retained locally should they need to be referred to at a later date.

7.3 Accessing Journey Mileage

7.3.1 Directions and mileage are available on the internet under appropriate sites e.g. route finder <https://www.theaa.com/route-planner/route>. However the ICB cannot be responsible for incorrect information given out on internet sites.

8. Staff Subsistence Allowance

8.1 Subsistence Allowances

8.1.1 Subsistence allowance is to reimburse staff for the necessary extra costs of meals, accommodation and travel arising as a result of official duties away from home. Business expenses which may arise, such as the cost of a fax or official telephone call, may be reimbursed with certified proof of expenditure which must be submitted with the expense claim (for rates of reimbursement – refer to NHS Terms and Conditions, Part 3, Section 18).

8.2 Staff Night Subsistence

8.2.1 The NHS Terms and Conditions Handbook (Annex N) state that the maximum reclaimable cost for a hotel room is £55 per night but this is not always possible to achieve. Where a hotel cannot be booked in advance by the ICB the actual cost of hotel accommodation will be refunded but this must be agreed with the manager prior to the booking and every attempt should be made to keep costs to a minimum.

8.2.2 The ICB will reimburse staff the actual receipted cost of all meals in each complete 24 hour period up to the maximum limit set out in the NHS Terms and Conditions Handbook. Part periods of less than 24 hours will be reimbursed at Day Subsistence rates. The ICB will not reimburse the purchase of alcoholic drinks at any time.

8.2.3 Where the maximum limit is exceeded for genuine business reasons (e.g. the choice of the hotel was not within the member of staff's control such as staying at a conference hotel or cheaper hotels were fully booked) additional assistance may be granted at the discretion of the Accountable Officer or their designated Deputy. Otherwise, where staff stay overnight in accommodation costing more than the maximum limit, the member of staff will pay the excess cost.

8.3 **Staff in Non-Commercial Accommodation**

8.3.1 Where staff stay overnight with friends or relatives or other non-commercial accommodation then a flat rate sum set out in the NHS Terms and Conditions Handbook will be payable for each complete 24 hour period. Evidence of such a stay will be required. Part periods of less than 24 hours will be reimbursed at Day Subsistence rates as outlined in the NHS Terms and Conditions Handbook.

8.3.2 Staff staying in accommodation provided by the employer or host organisation shall be entitled to claim the actual receipted cost of all meals that are not provided free of charge in each complete 24 hour period up to the maximum limit set out in the NHS Terms and Conditions Handbook. Part periods of less than 24 hours will be reimbursed at Day Subsistence rates as set out below.

8.3.3 Where accommodation and meals are provided without charge to the member of staff, i.e., on a residential training course, no allowances will be payable.

8.4 **Staff Day Subsistence**

8.4.1 A meal allowance is payable when a member of staff is necessarily absent from home on official business and more than five miles from their base by the shortest route and spends more on meals than would have been spent at their place of work.

8.4.2 A single meal allowance will be payable if the member of staff is away from their base or other ICB premises for more than five hours including the lunch period of 12 noon to 2 pm. The actual receipted cost of the meal up to the maximum limit set out in the NHS Terms and Conditions Handbook can be claimed.

8.4.3 A multiple meal allowance will be payable if the member of staff is away from their base or other ICB premises for more than ten hours and necessarily leaves their base or home before 5 am or is unable to return to their base or home before 7pm, or both.

8.4.4 The ICB will provide reimbursement of the actual receipted cost of all meals up to the maximum limit set out in the NHS Terms and Conditions Handbook.

8.4.5 The ICB recognises that there are times when receipts may not be available, i.e., when meals are purchased from vending machines. In these circumstances a full list of items purchased (with costs) is required to be submitted with the claim. The maximum allowance payable is set out in the NHS Terms and Conditions Handbook.

9. Tax Relief on Travel Expenses

- 9.1 Mileage reimbursement is a 'payment' from your employer that can be subject to tax and national insurance deductions on the whole amount. However if the payment is clearly for costs incurred in the performance of a staff member's duties then tax relief can be obtained.
- 9.2 If you are reimbursed for travel that is not considered to have been undertaken in the course of a staff member's duties, then there will be no tax relief available and the full amount will be considered as income and subject to tax and national insurance accordingly.

When is a tax relief available for travel expenses?

Tax relief is available if you travel from home to a "*temporary workplace*", but it is **not** available for "*ordinary commuting*". The phrases in the previous sentence in speech-marks have specific meaning in the relevant tax legislation which is explained further below.

The practical consequence of this distinction between travel to a "*temporary workplace*" and "*ordinary commuting*", if your base is your home is that:

You can claim tax relief if you are visiting a temporary workplace. For example, if you are requested to visit another site for business duties (such as a meeting with partners) then you can claim travel expenses using the Business Miles option and these will benefit from tax relief.

You cannot claim tax relief on travel between your home and a base/hub. If you are requested by your line manager (for example) to attend a hub, then you can still claim travel expenses, using the Home to Base mileage option. The ICB will reimburse your reasonable expenses, but these will be processed by payroll and will be subject to tax. The ICB will not reimburse travel expenses if you decide one day to work from a hub or any other location but have not been requested to do so.

When will I not receive a tax relief on my travel expenses?

Tax relief is not available for "*ordinary commuting*" which HMRC define as travel between home and a "*permanent workplace*". A permanent workplace is a workplace that you attend in the performance of your duties of employment which is **not** a temporary workplace. You can have more than one permanent workplace and your home can also be a permanent workplace.

Lease Cars and Car Fuel Benefit

For all employees who have a lease car via the ICB's salary sacrifice scheme mileage claims for '*ordinary commuting*' may be subject to further tax consequences due to additional car fuel benefit charges arising. The precise level of this charge will depend on the car leased to you and your claim is likely to exceed the value of a 'home to base' mileage claim. Mileage claims for business use, '*temporary commuting*' an additional car fuel benefit charge will not arise.

For further queries on mileage claims and tax relief please see 'Frequently Asked Questions' in appendix 2.

- 9.3 HMRC operate an Approved Mileage Allowance Payment (AMAP) (Appendix 1 – Table 3) which enables tax free reimbursement. Table 3 below provides information for the tax year 2013/14 as an example for guidance only as these may be revised at any time dependent on government policy.
- 9.4 This means that a member of staff who receives the standard rate (currently 59 pence from 1 January 2023, but subject to change as described in section 5) will be taxed on the difference between the standard rate and the tax free AMAP rate in the month they are paid the reimbursement. This is referred to as 'Taxed at Source' (TAS).
- 9.5 Any queries relating to your tax position should be directed to your local tax office.

10. Fraud

- 10.1 Fraud in the context of travel and mileage claims can take the form of false, exaggerated or duplicate claims. Suspicions of fraudulent activity or any collusion to falsify claim forms will be reported to the Local Counter Fraud Specialist and investigations may result in civil, criminal or disciplinary sanctions being applied.
- 10.2 Deliberately giving false information on a claim form may constitute the offence of fraud.

11. Equality and Diversity

- 11.1 In applying this policy, the ICB will have due regard for the need to eliminate unlawful discrimination, promote equality of opportunity, and provide for good relations between people of diverse groups, in particular on the grounds of the following characteristics protected by the Equality Act (2010); age, disability, gender, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, and sexual orientation, in addition to offending background, trade union membership, or any other personal characteristic.

12. Monitoring and Review

- 12.1 The ICB will have responsibility to monitor the effectiveness of this policy and review it every three years. Where review is necessary due to legislative change, this will happen immediately. Minor changes may be approved by the Accountable Officer.

13. Associated Documentation

The following documents are associated with this policy:

- a. Disciplinary Policy and procedure
- b. Whistleblowing Policy and Procedure (Raising Concerns at Work)
- c. NHS Terms & Conditions Handbook

APPENDIX 1

13.1 Table 1 – Guide rates of reimbursement

As the rates of reimbursement are reviewed every May and November using the latest information on motoring costs, in line with business motoring costs, the reimbursement rates below should only be used as a guide. The current rates can be accessed here:

<https://www.nhsemployers.org/publications/tchandbook#section-17-reimbursement-of-travel-costs>

Column 1	Column 2	Column 3	Column 4
Type of vehicle/allowance	Annual mileage up to 3,500 miles (Standard rate)	Annual mileage over 3,500 miles (Standard rate)	All eligible miles travelled
Car (all types of fuel)	59 pence per mile	24 pence per mile	
Reserve rate			30 pence per mile
Motor cycle			30 pence per mile
Pedal cycle			20 pence per mile
Passenger allowance			5 pence per mile
Carrying heavy or bulky equipment			3 pence per mile

13.2 Table 2 – Eligible mileage

In this example the distance from the employer's home to the agreed base is 15 miles		
Journey (outward)	Distance	Eligible miles
Home to base	15 miles	None
Home to first call	Less than 15 miles	Eligible miles starts after 15 miles have been travelled
Home to first call	More than 15 miles	Eligible miles starts from home, less 15 miles
Journey (return)		
Last call to base		Eligible mileage ends at base
Last call to home	Less than 15 miles	Eligible miles ends 15 miles from home
Last call to home	More than 15 miles	Eligible miles ends 15 miles from home

13.3 **Table 3 – AMAP rates**

Type of vehicle	Tax year
Cars up to 10,000 miles	45p per mile
Cars over 10,000 miles	25p per mile
Motorcycle	24p per mile
Bicycle	20p per mile

Appendix 2

The ICB have received several queries recently about when you can claim tax relief on expenses. So, we have set out below when you can, and cannot, claim tax relief on your travel expenses. We have also clarified which travel expenses you can claim subject to tax. If you have any further questions then please, in the first instance, refer to the FAQ at the bottom of this document. If you still have a query, please raise them with your line manager in the first instance. We encourage you to contact your line manager or the ICB's HR Team if you are unsure what travel expenses you can claim so that we ensure you make the appropriate claim and you receive reimbursement without delay.

Whilst the general rules have set out below, you should seek out your own tax advice if you have a particular query or wish to make your own claim for tax reliefs via self-assessment.

When is a tax relief available for travel expenses?

Tax relief is available if you travel from home to a "*temporary workplace*", but it is **not** available for "*ordinary commuting*". The phrases in the previous sentence in speech-marks have specific meaning in the relevant tax legislation which we explain further below.

To summarise, the practical consequence of this distinction between travel to a "temporary workplace" and "ordinary commuting" if your base is your home is that:

- You can claim tax relief if you are visiting a temporary workplace. For example, if you are requested to visit another site for business duties (such as a meeting with partners) then you can claim travel expenses using the Business Miles option and these will benefit from tax relief.
- You cannot claim tax relief on travel between your home and a hub. If you are requested by your line manager (for example) to attend a hub, then you can still claim travel expenses, using the Home to Base mileage option. The ICB will reimburse your reasonable expenses, but these will be run through payroll and subject to tax. The ICB will not reimburse travel expenses if you decide one day to work from a hub or any other location but have not been requested to do so.

When will I not receive a tax relief on my travel expenses?

Tax relief is not available for "*ordinary commuting*" which HMRC define as travel between home and a "*permanent workplace*". A permanent workplace is a workplace that you attend in the performance of your duties of employment which is **not** a temporary workplace. You can have more than one permanent workplace and your home can also be a permanent workplace.

If your base is your home, then you have the flexibility to work from your home or one of our hub locations. This agile way of working is offered on a voluntary basis, with you deciding how to split your time between your home and one of the hubs. The only proviso to this is that you must, if given 24 hours' notice, attend one of the hubs if requested to do so by your line manager (for example). Your home and each of the three hubs would be treated by HMRC as a "*permanent workplace*". For this reason, you cannot claim tax relief on travel between your home and the hubs.

However, the ICB recognises that many people work predominantly from home and do not regularly attend the hubs unless requested to do so. In recognition of this, the ICB will reimburse travel expenses if you travel from your home to one of the three hubs if you are requested to attend the hub for a meeting or event. These travel expenses will, however, be subject to tax, and should be claimed as 'home to base' mileage. If you are part of the staff benefit lease car scheme, then please review the FAQs as they contain important information about your mileage claims (it may not be advisable for those who are part of the staff benefit lease car scheme to make mileage claims for such commuting: any reimbursement for journeys within the tax law definition set out above of 'ordinary commuting' could lead to significant tax consequences for lease car scheme employees).

When will I receive a tax relief on my travel expenses?

Tax relief is available if you travel from your home to a "temporary workplace". There are a couple of key issues to consider when determining if a workplace is temporary:

1. You can attend a workplace regularly and perform duties there which are not of limited duration, without that workplace becoming a permanent workplace, provided each visit is for a temporary purpose.
2. If a visit is self-contained (i.e., arranged for a particular reason and not part of a series of visits to the same workplace for the continuation of a particular task), it is likely to be a temporary workplace under the rules, on the basis that it is a place visited for a temporary purpose.
3. HMRC's legislation also contains certain rules which where they apply mean that a workplace cannot be temporary and will instead be deemed to be a permanent workplace. The rule, broadly speaking, is that a location will be a permanent workplace if an employee attends that location in the course of a period of continuous work which lasts, or is likely to last, more than 24 months (or attends there for all or almost all of the remainder of the time for which the employee is likely to hold the employment). A period of continuous work at a place means a period where the duties fall to be performed there to a significant extent (taking into account all the duties of employment over the whole period). HMRC take the view that duties are performed to a significant extent at a place if an employee spends 40% or more their working time there.

Please note that, even if you attend a hub for less than 40% of the time, it can still be a permanent workplace. This is because the rule in this paragraph is a set of criteria which, if met, means a workplace is definitely a permanent workplace. However, a workplace could, even if it does not meet the criterion in paragraph 3, be a “permanent workplace” if it meets HMRC’s definition of a permanent workplace – which is explained above in “When will I not receive a tax relief on my travel expenses?”

In practice, this means that if you are requested to attend a meeting or event at a location other than one of the three hubs, you are likely to be visiting a “temporary workplace”. Consequently, you can claim **Business Miles** and your travel expenses will be subject to tax relief. If your attendance at a non-hub location is more regular, will occur over a prolonged period, or you think your attendance is not for a temporary purpose, then, before making a claim, please contact your line manager in the first instance to discuss your travel expenses claim.

Frequently Asked Questions

Question	Answer
When do I need to submit my expenses claims?	All expenses claims need to be submitted on EASY by no later than the 7 th day of each month.
How can I check my previous claims?	When you are on the Expenses Start screen, click on “View Archived Claims”. This will display your latest claims.
If I am not requested to attend a hub, but I decide one day to go to a hub, can I claim travel expenses for this?	No, you cannot claim any travel expenses for this.
What if I am requested to attend the office?	If you are requested by your line manager (for example) to attend the hub, then you can claim reasonable travel expenses, but these will not be subject to tax relief. This means that your expenses will be subject to payroll deductions You should claim home to base mileage
I have been requested to go to a location (which is not my home or one of the hubs) for a meeting what travel expenses can I claim?	You can claim Business Miles for your travel expenses.
I have a lease car as part of the staff benefit lease car scheme which I use for ordinary commuting, how does this impact my mileage claim?	If you make an expenses claim for home to base mileage, then will result in a potentially substantial car fuel benefit charge arising. The precise level of this charge will depend on the car leased to you. The car fuel benefit charge is likely to exceed the value of a home to base mileage claim. For this reason, you may decide not to claim home to base mileage. You can reduce, even nullify, the car fuel benefit charge if you pay back the reimbursement you receive in relation to ordinary commuting.
I have a lease car as part of the staff benefit lease car scheme, can I make a claim for Business Miles?	Yes, you can make a claim for Business Miles. If you only claim Business Miles, and do not make any claims for home to base mileage, then no car fuel benefit charge will arise.
If I have a question not answered by this document, who should I contact?	Please contact the ICB’s HR Team in the first instance