

## **GUIDELINES FOR EXPENSES CLAIMS**

When you have incurred expenses while carrying out your work, it is possible to reclaim them by submitting a completed expense claim form accompanied by the corresponding tax invoices or receipts. These will be reimbursed free of income tax and National Insurance within your weekly wage.

Depending on the total amount earned, expenses will be paid weekly. If we are unable to pay all expenses claimed, they will be carried over for the following week and so on.

The main items which can be claimed are as follows, although this is not an exhaustive list:

### **Mileage Allowance**

A set amount of funds can be reclaimed towards petrol costs and wear and tear of your personal vehicle when used to travel to and from your place of work, as long as each journey is over 5 miles.

	Up to 10,000 miles	Over 10,000 miles
Rate for cars	45p	25p
Rate for pedal cycles	20p	20p
Rate for motorcycles	24p	24p

When claiming mileage allowances, please supply the purpose of journey, total miles being claimed (together with start and end odometer readings) and engine capacity of vehicle.

It is **not** possible to claim for fuel, maintenance, insurance, tax or finance on your vehicle as a separate expense.

### **Other Travel**

Reimbursement of travel costs can be applied for when you are obliged to travel to or from your home address for work.

Travel expenses including the costs of train fares, taxis, flights, public transport, congestion charges, tolls etc can be claimed if the journeys are work related and we have receipts/tickets supplied to us.

### **Car Parking**

Car parking charges incurred while carrying out your work are an allowable expense and can be claimed. When claiming, please attach the relevant tax invoices/receipts. Car parking tickets double as receipts.

### **Telephone**

The cost of home and mobile telephone calls (where it is possible to separately identify these as business calls) are allowable and can be claimed. The telephone bill, with the business calls suitably identified, must be attached to the expense claim form. Calls to home **cannot** be considered as business calls no matter for what purpose they were made.

### **Postage, Stationery & Consumables**

The cost of stamps or other postal services, stationery, books, manuals, computer software, computer diskettes and other consumables are allowable and can be claimed. Please attach the relevant receipts to the expense claim form.

### **Accommodation & Subsistence**

It is possible to reclaim the cost of accommodation if you have to stay in a hotel or bed & breakfast. It is necessary to supply a receipt from the place of residence, preferably on headed paper, indicating the length of the stay and total cost.

When staying away from your regular abode, there is a daily allowance of £20 for food and drink. We require you to provide receipts to verify your purchases.

When travelling from home - work - home each day, there is a daily allowance of £5 for food. We require you to provide receipts to verify your purchases where possible, although in some cases we will reimburse the funds without a receipt e.g. vending machines etc.

### **Professional Subscriptions & Training**

Professional subscriptions can **only** be claimed if an employee is required to pay this as a statutory condition of following their employment. All subscriptions must be relevant to the person's occupation. All subscriptions are subject to prior approval of the Inland Revenue and a comprehensive list can be found on their website

### **Periodicals & Magazines**

The cost of professional periodicals and magazines are an allowable expense and can be claimed.

### **Tools & Work Wear**

Tools and clothing bought specifically for work can be claimed as an expense, providing you have a valid receipt of purchase.