

Business travel and mileage allowances policy

This policy can be made available in other languages and formats such as large print and audio on [request](#).

What is it?

This policy provides advice and guidance on business travel expense claims.

Policy statement

Employees should minimise both the cost and environmental impact of business travel wherever possible by utilising technology (e.g. skype meetings) and considering greener forms of transport such as walking, cycling or using electric pool cars.

Where it is necessary to travel, this should be by the most cost-effective mode of transport taking into account journey time and the nature of the journey as well as the monetary cost.

Business mileage can only be claimed for travel that employees make wholly and exclusively for business purposes. All claims must be made in accordance with this policy and should be supported with a VAT receipt where applicable, to ensure compliance for VAT recovery.

Who does it apply to?

This policy applies to all Wiltshire Council employees, unless a separate contractual policy applies to a transferred employee to whom separate TUPE terms and conditions of employment apply. This policy does not apply to teaching and non-teaching staff employed in maintained schools or academies.

When does it apply?

This policy applies to claims for mileage in relation to

- Use of your own vehicle to undertake business travel – car, motorbike, bicycle

This policy also covers

- Making claims for fuel expenses / electric vehicle charging in relation to hire cars, pool cars or other council owned vehicles

This policy also provides guidance on

- Use of council owned vehicles, including pool cars, for business travel
- Use of public transport for business travel

Main points

The main points are as follows:

Driving on behalf of the council

1. If you are driving on behalf of the council, using either a council or privately owned vehicle, you must comply with the [driving at work policy](#).
2. If you cycle to council meetings on council business, your bicycle should be roadworthy and you should wear appropriate high visibility clothing and a helmet. Distances should be 'reasonable' in terms of time and cost.

Using your own vehicle for business travel

3. For employees who are not classified as required drivers (as identified in the "supporting information" section of your role description) every effort must be made to book a council [pool car](#) for business travel, rather than using your own vehicle.
4. If it is not possible to book a pool car you will need authorisation in advance from your manager that your own vehicle may be used.
5. Your manager will consider whether alternative arrangements such as attending the meeting virtually, car sharing, public transport or other options are more appropriate.
6. No business mileage will be paid if you choose to use your own vehicle in preference to a pool car, where a pool car was available for you to use.

Claiming business mileage

7. Where it has been agreed you may use your own vehicle you are entitled to claim a mileage allowance for any business travel undertaken for Wiltshire Council. This allowance covers fuel as well as maintenance costs.
8. You may not claim any business mileage for travel between your home and your permanent workplace(s) as this is your ordinary commute.

9. Your permanent workplace(s) are ones where you spend a significant proportion of your working week, regularly and on an ongoing basis. You may therefore have more than one permanent workplace.

10. If you are travelling:

- from your home to somewhere that is not a permanent workplace without attending at your permanent workplace; and / or
- from somewhere that is not your permanent workplace back to your home without going back to your permanent workplace

you must deduct your normal commute (the mileage from your home to your most frequently attended permanent workplace) from any business mileage claim.

11. The reimbursement of travel expenses is designed to ensure employees are not out of pocket and is not a benefit.

12. You should never claim more mileage than you would have incurred had you started and ended the journey from your permanent workplace.

13. Business mileage claims must be for the shortest reasonable route. The [RAC Route planner](#), via SAP ESS, can be used to give recommended routes.

Making a claim for mileage expenses

14. Claims should be made through [SAP](#). If you do not have access to SAP a completed [expenses form](#), together with relevant documentation, must be submitted for authorisation by your manager.

15. Claims should be made monthly. Claims must be made within 3 months of the travel date otherwise your claim will not be processed.

16. Claims will only be processed if the information requested on SAP or the expense claim form is filled in fully. This includes giving details of the start location of your business journey, the end location of your business journey (with postcodes included) and the reason for the business journey.

17. When completing your claim on SAP it is your responsibility to make the correct selections in the required fields.

Supporting receipts and documents

18. All mileage claims must be accompanied by fuel receipts and, where applicable, parking receipts, otherwise the claim will not be processed.

19. The only exception to this is for fully electric vehicles where receipts are not required for electric charging.
20. Parking and fuel receipts need to be scanned or photographed and emailed to your manager for their approval, together with a completed [employee self-service travel claims receipts form](#). Once checked and approved the manager should forward these to HRpayroll@wiltshire.gov.uk where they will be retained on employee files for auditing purposes.
21. It is the authorising manager's responsibility to check receipts before authorising your claim.

Claiming for fuel for a council owned vehicle or hire car

22. If you use a council owned vehicle or hire car you are not entitled to claim business mileage.
23. You may claim for fuel purchased for business travel purposes, although wherever possible you should use the fuel payment card supplied with council vehicles.
24. You should make claims through [SAP](#). If you do not have access to SAP a completed [expenses form](#), together with relevant documentation, must be submitted for authorisation by your manager.
25. All fuel expense claims (except for electric vehicle charging) will only be processed if the claim is accompanied by a VAT receipt. You will need to ask for a VAT receipt when paying for fuel. For tax purposes, the receipt must pre-date or be on the date of the journey to support the claim.

Business Mileage rates

26. The table below contains the mileage allowances payable:

	First 10,000 miles	Following 10,000 miles
Car	45p	25p
Electric Car (Privately owned)	45p	25p
Motorbike	24p	24p
Bicycle	40p	40p

27. Figures are based on business miles undertaken in the tax year (April to March)

Authorisation of claims by managers

28. Managers are responsible for checking all business travel claims before authorising to ensure that:
- the journey was necessary and the meeting could not have been held using other means, eg skype call;
 - the most direct route has been taken and that the employee has deducted their normal commute for journeys undertaken at the start of end of the working day or directly from home.
 - the route was time and cost effective
29. Managers must check that correct receipts accompany claims.
30. Managers must complete all fields within SAP to maintain an audit trail.
31. Managers need to ensure all appropriate paperwork is passed to HR payroll administration.
32. Claims submitted via SAP should be checked and authorised in SAP by the manager by the 10th of the month to be included in that month's pay and paper claims authorised and submitted by the 1st of the month.

Car Sharing

33. Wiltshire Council encourages you to [share transport](#) when attending business meetings. The driver of the vehicle can claim an additional passenger rate of 1p per mile.

Other charges incurred when driving whilst on council business

34. You may claim back expenses in relation to car parking, congestion charges, tolls and other reasonable business travel costs.
35. Parking and other expenses will only be refunded if you provide the relevant parking tickets or receipts.
36. Any penalties/fines will not be reimbursed as it is your responsibility to ensure the correct parking ticket or congestion charge is paid.

Public Transport

37. Refer to the [rail travel, accommodation and meals policy](#) on HR Direct for information on booking train tickets.
38. Taxis will not be reimbursed unless there is a genuine reason for their use – for example where an employee is put at risk due to early morning or late night travel

following attendance at a course, where no public transport is available, or where there are accessibility issues and reasonable adjustments are required for disabled employees. The use of a taxi will need to be agreed in advance by your manager.

39. Bus/coach travel is reimbursed at cost. This will only be refunded if you provide the relevant tickets or receipts.

Interview Expenses

40. Wiltshire Council does not reimburse interview travel expenses. However, in certain circumstances Wiltshire Council will arrange for overnight accommodation if specified criteria are met. Please refer to the recruitment section on [HR Direct](#).

Roles and responsibilities

Employee responsibilities

41. Provide accurate records and details for all claims and ensure all receipts are provided with your expense claim.
42. Deduct their normal commute from any business mileage claim and ensure they take a “no gain” approach which ensure that expenses genuinely reimburse business travel but are not used as a “benefit”.

Managers responsibilities

43. Confirm with employees their permanent workplace(s) taking advice from the HR advisory team if required.
44. Support employees in calculating the correct deduction to make for their “normal commute”, taking advice from the HR advisory team if required.
45. Ensure that pool cars are the first consideration for all business travel.
46. Discuss appropriate travel arrangements with staff to make best use of the working day without building up unnecessary additional hours.
47. Check thoroughly all business travel claims before authorising, ensuring that any normal commute has been deducted.
48. If a claim cannot be authorised explain to the employee the reasons for this.
49. Make sure receipts accompany claims.
50. Ensure all travel claims, both SAP and paper claims, are submitted on time for payments to be paid to employees.

HR responsibilities

51. Ensure receipts are correctly filed/stored to ensure that claims can be retraced if required.

Definitions

Home Worker – an employee who is defined as a home worker in their Contract of Employment. It is likely that they will also have a council workbase (for example the office where their team are based) which will be an additional permanent workplace as they will attend this on a regular basis.

Flexible Home Working – the ability to work flexibly, including working from home or alternative workplaces, however your contracted workbase will be at a council office, depot or other site.

Business journey – any journey made during the course of the working day for work purposes which includes, but is not limited to, visiting clients, attending sites other than your normal workplace(s) for meetings, training or other business purposes.

Permanent workplace - in line with the HMRC definition your permanent workplace is anywhere that you attend regularly for the performance of the duties of your employment. Even if you do not attend the work place every day, if it is on a regular and frequent basis, and follows a pattern (e.g. one or two days per week) then it would still be considered a permanent workplace. This may mean that some employees have multiple permanent workplaces for the purposes of this policy (e.g. if they work from two locations on a regular basis). Your permanent workplace(s) will be confirmed by your manager. For full home workers your permanent workplaces are likely to be your home and the workplace where you would regularly attend team meetings, 1-2-1 meetings and appraisals. You may not claim for travel between your home and any permanent workplace as this is classed as a “normal commute”.

Temporary workplace – the HMRC defines a workplace as temporary if an employee goes there only to perform a task of limited duration or for a temporary purpose. You may claim mileage to temporary workplaces but should deduct your normal commute.

Normal commute - Your normal commute is defined as the mileage between your home and your permanent workplace(s). This mileage is the amount you will need to deduct from any travel claim that is undertaken at the start or end of the working day. You should deduct mileage equivalent to the journey to your most frequently attended permanent workplace or, if you attend equally at more than one workplace, you should deduct the longest commute.

Equal Opportunities

This policy has been Equality Impact Assessed (link to EIA for policy) to identify opportunities to promote equality and mitigate any negative or adverse impacts on particular groups. Managers will make any necessary adjustments to ensure that all employees are treated fairly.

Legislation

This policy has been reviewed by the legal department to ensure compliance with our statutory duties. This policy has also been reviewed by our independent tax specialists to ensure compliance with HMRC guidelines.

Advice and guidance

If you require help in understanding this policy you should contact your line manager or trade union representative if you are a member. If, due to the nature of your query, it is not appropriate to contact your line manager you should contact your head of service who will nominate an appropriate manager or colleague to help you.

Further information

There are a number of related policies and procedures that you should be aware of including:

- [Rail travel, accommodation and meals policy](#)
- [Driving at Work](#)
- [Pool car booking](#)

For further information please speak to your manager or contact the [HR advisory team](#).