

Business travel and mileage allowances - frequently asked questions (FAQs)

1. What are the tax implications for business mileage?

Inland Revenue rates for cars and motorbike are not subject to tax. However, the council bicycle rate is 40p per mile, which is higher than the Inland Revenue rate of 20p per mile. This means that the first 20p is not taxable, but the additional 20p is taxable as it is in addition to the HMRC rate.

2. Can I claim any additional tax relief on business mileage?

No. You can only claim tax relief if your employers' rates are below HMRC guidelines. The rates included in this policy are equal to the amounts as detailed by HMRC guidelines for cars and motorbikes, and above the HMRC guideline rate for cyclists.

3. Should any mileage claimed be rounded up or down? E.g. In total I have done 12.9 miles. Does this get rounded down to 12 miles or up to 13 miles?

For all claims you should round up if the journey is .5 miles and above, and down if .49 miles or below. For example: A journey of 2.4 miles is rounded down to 2 miles, and a journey of 5.8 miles is rounded up to 6 miles.

4. I have a fully electric vehicle, do I need to provide a VAT receipt for charging?

You will be reimbursed at the HMRC business mileage rate for electric vehicles and therefore will not be required to submit receipts provided that you are using your vehicle for business mileage and that accurate mileage records are kept.

5. My manager has asked me to work at another hub (Chippenham) for 4-6 weeks to cover the work of another colleague. Can I claim the additional mileage as it is a longer commute for me? I normally only commute from Westbury to County Hall.

The decision as to whether you can claim for the additional travel will depend on the reasons for the request, for how long, and whether it is on an individual or team basis. If you have individually been asked to move for business critical reasons to ensure service delivery needs are met, you are eligible to claim business mileage for up to a **maximum of 8 weeks**. You will need to deduct your normal commute from the claim. If you have any concerns you should discuss them with your manager, to consider whether any alternative arrangements can be made to keep any additional expenses to a minimum. E.g. Increased homeworking.

6. I currently work out of Salisbury, and have applied for a one year secondment to a role based in Devizes. Am I able to claim the additional mileage travel expenses I will incur?

As you have chosen to take the secondment, you will have taken all factors into consideration including location when deciding whether to take the role. You will not be able to claim for any additional travel expenses.

7. I sometimes work from home and go to meetings from there. Where do I claim business mileage from, my home or workplace?

You will have to deduct your normal commute (the distance from home to your permanent workplace) from the mileage from your home to the meeting place.

- 8. I have to attend regular training sessions as part of my role. Sometimes I need to go to a different hub for the training, as I am unable to attend the sessions available at my normal workplace. Am I able to claim travel expenses?**

Where possible, for cost effectiveness, you should attend training at your normal workplace. If this is not possible you should undertake the travel using a council pool car. However if a pool car is not available and your manager authorises you to use your own vehicle you may claim business mileage in line with the policy, deducting your normal commute for any mileage claimed.

- 9. I live out of county and I am asked to attend a course which is also out of county. I intend to travel from my home to the course by train as it is much quicker and the course starts at 8.30am. If I was to drive I would have to leave much earlier and pay for all day parking. Can I claim for the train fare?**

Yes, however you will need to discuss the options with your manager. They will need to consider not just the overall financial costs, but also the time, when considering the claim. The aim of the policy is to ensure that the most cost and time effective modes of transport are used.

- 10. If I have to attend an early meeting at a location which is further than my normal commute, I will have to leave home earlier than normal to get there on time. Can I class this time as additional hours/Flexi/TOIL?**

Yes, you can claim for the time over your normal working day as you are going to a different location. So, for example, if you normally start work at 8.00 and leave home at 7.30, and on such an occasion you need to leave at 7.00 to attend a course or meeting somewhere else, you would claim the additional 30 minutes. However, if this is a regular occurrence, your manager will highlight that appointments should be arranged to make best use of your working hours to avoid unnecessary costs, including the buildup of additional hours.

- 11. I normally leave for work at 7.30 and arrive at the office and start at 8.00. A 30 minute commute. I need to go to a meeting at another office, but the journey is 30 minutes longer. I will leave at 7.30 and hope to arrive for the meeting at 8.30. When does my working day start?**

It would start at 8.00, as this is when you normally start work. Time in addition to your normal commute can be included when calculating the hours of your working day. If you left at the normal time of 7.30 to attend a meeting and the journey was less than your normal commute, meaning that you arrived earlier than envisaged i.e. 7.45, you could start your working day early and hot desk prior to the meeting.

- 12. As part of my role I have on call duties. Can I claim travel expenses when I am called back into work on the same day?**

Employees may receive payments in respect of travelling expenses between their home and normal place of employment on an emergency call-out if they are on an approved standby and callout rota. However, these are seen as taxable earnings unless all the following conditions are satisfied:

- you give advice on handling the emergency on receipt of the telephone call and
- you accept responsibility for those aspects appropriate to your duties from that time and
- you have continuing responsibility for the emergency whilst travelling to your normal place of employment.

13. There is an on-call element to my role which means that outside of my normal working hours I may be called to locations other than my normal workplace. If I have been in to work and done my normal commute, can I claim for the mileage done visiting the other locations?

Yes, you can claim for the additional miles that are not part of your normal commute.

14. I am a key holder for a leisure centre and on rare occasions I may need to attend the building after my normal working hours have finished (e.g. if an alarm goes off). Can I claim for the additional travel?

As with employees that are on call employees may receive payments in respect of travelling expenses between their home and normal place of employment on an emergency call-out. However, these are seen as taxable earnings unless all the following conditions are satisfied:

- you give advice on handling the emergency on receipt of the telephone call and
- you accept responsibility for those aspects appropriate to your duties from that time and
- you have continuing responsibility for the emergency whilst travelling to your normal place of employment.

15. I have a meeting arranged with a colleague in Salisbury and I was planning to travel there from Trowbridge. My manager has told me I should do this via skype but I prefer face to face meetings and I want to discuss some documents. Is this right?

Your manager is right to ask you to do the meeting via skype as it would not be time and cost effective for you to attend the meeting. Skype has video conferencing capabilities and gives you the ability to 'share' documents you want to discuss. Ask your manager to provide some skype training to ensure you can use the technology to its full potential.

16. I live in Trowbridge and always work Monday, Tuesday and Wednesday in Trowbridge. On Thursday and Friday, I work in Devizes. Which is my permanent workplace? Can I claim travel to Devizes? What if I travel to Devizes when I am already in Trowbridge? What if I am asked to do an extra day in Devizes?

In line with this policy, you have 2 permanent workplaces – Trowbridge and Devizes. If you travel between the two locations on the same day, you can claim for the mileage travelled between the two locations. If asked to do an extra day in one or other workplace you are unable to claim for your commute on that day as it is a permanent workplace. HMRC guidelines say it cannot be claimed because it is a normal commute, even though you are undertaking it on a day when you do not normally work at that workplace.

17. If I do the same journey twice in one day, do I have to deduct the commute each time?

Primarily, you should review why you are doing the same journey twice in one day, as journeys should be cost and time effective. Can you hot desk or use skype? However, if the same journey is essential, and you have already deducted your commute once, you will not need to deduct it again.

18. A member of my team works regularly (up to 3 days per week) at another office as it is nearer to where they live. Is this an additional permanent workplace?

If the manager agrees that the employee is performing the duties of their role from an alternative workplace on a regular basis this would then be classed as a permanent workplace for the purposes of the travel and expenses policy.

In addition, if the employee

- Chooses to work from a different workplace for their convenience the mileage from home to this workplace is a commute for which they cannot claim business mileage, regardless of whether this workplace meets the definition of a “permanent workplace”.
- Travels from a permanent workplace to a different workplace for their own convenience (rather than for a genuine business reason) they will not be allowed to claim business mileage

19. If I choose to work at another hub, rather than my permanent workplace as it is nearer to where I live, can I claim business mileage there if I travel there from home?

No. This is not a business requirement and purely for your own convenience, so it does not qualify as a business journey.

20. I am a contracted home worker but as part of my role I have to travel to a number of different centres. Can I claim business mileage when I travel to the centres?

If you are classed as a permanent home worker (i.e. this is in your contract of employment), and you do not have an office base any journeys made to other workplaces will be classed as business travel and you will not be required to deduct any commute from your claims. However if you are travelling to another workplace on a regular basis (e.g. for team meetings, training or regular activities) it is likely this may be classed as a second “permanent workplace” and you will not be able to claim mileage when you travel to this workplace.

21. I overstayed in a car park because my work meeting went on longer than expected. Will the council pay for my parking fine?

No, this policy only covers legal parking charges. The council will not reimburse the cost for penalty notices occurred for illegal parking.

22. When out on business, how do I claim my parking back if I have paid using the MiPermit system via my mobile or the internet?

To buy a parking stay (ticket) using MiPermit, you have to register your details and car registration. This creates an account for you and you will then have easy access to your parking stay statements. You can also ring 0845 520 7007 for a receipt. Your manager can use these to authorise your claims and a suitable copy should be submitted to payroll, as with any other receipt.

23. Due to my disability I do not drive but have a support worker who drives my vehicle. Does this policy apply to me?

Yes, this policy is applicable; however, you will be responsible for ensuring your driver holds a current driving licence and is insured to drive your car.