

## Draft - Travel Expense 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 travel expense claims.

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### Who does it apply to?

This is a harmonised policy and applies to all Wiltshire council employees with the exception of teaching staff employed in locally managed schools.

### When does it apply?

The guidelines apply to the following:

- Travel and mileage allowances – car, motorbike ,bicycle and public transport
- Excess travel expenses due to relocation
- Protection of parking benefits
- Use of private and lease vehicles policy
- Use of council owned vehicles

### What are the main points?

#### Business Mileage rates

1. You are entitled to claim a mileage allowance for any business miles undertaken for Wiltshire Council. The table below contains the mileage allowances payable;

	First 10,000 miles	Following 10,000 miles
<b>Car</b>	45p	25p
<b>Motorbike</b>	24p	24p
<b>Bicycle</b>	40p	40p
<b>Public transport</b>	40p	40p
<b>Green Car Salary Sacrifice Scheme</b>	Please refer to the <a href="#">HRMC website</a> for current advisory fuel rates.	

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

### Car business mileage

2. You can only claim business mileage for any miles undertaken in excess of normal home to work mileage.
3. Business mileage claims are for the shortest reasonable route. The RAC Route planner available, on "The Wire", can be used to give recommended routes. Claims for excessive mileage will not be processed without sufficient explanation.
4. As a guideline only the following distances apply: i.e. main office/hubs.

County Hall	Monkton Park	14 miles
County Hall	Browfort	12 miles
County Hall	Bourne Hill	33 miles
County Hall	Shurnhold	8 miles
Bourne Hill	Monkton Park	36miles
Monkton Park	Browfort	11 miles
Bourne Hill	Browfort	26 miles

### Use of private vehicles

5. If you drive on Wiltshire Council business, including travel to and from training courses, you must have valid insurance covering business travel for the vehicle used, a current MOT certificate (if applicable) and possess a current driving licence.
6. The council has a duty to do all that it reasonably can to ensure that you meet these requirements and must be able to demonstrate that there are proper systems in place to meet the requirements of the health and safety legislation in this regard.
7. Fleet Services will be responsible for annually checking that all employees who drive on Wiltshire Council business, and propose to use their own vehicles have produced:
  - An insurance certificate to cover business use for the vehicle used;
  - A current MOT certificate (if the car is over three years old);
  - A valid driving licence.

8. If you drive on council business you have a duty to inform your line manager, in writing, of any prosecution for offences under the Road Traffic Acts, which may result in your disqualification from driving or endorsements. You are also required to inform your line manager if you become aware of any fact (e.g. medical condition), which could render you unable to drive safely.
9. If you cycle to council meetings or 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 effectiveness.

#### **Use of a Wiltshire Council vehicle (Including [Pool Cars](#))**

10. Vehicles are strictly for official business use for Wiltshire Council and are not insured for private use. They cannot be kept overnight unless overnight accommodation is booked for conferences or training, or there are exceptional circumstances. E.g. Early journey start time.
11. If you drive a Wiltshire Council vehicle you must:
  - Hold a valid Driving Licence
  - Have held the licence for at least one complete year.
12. If you have an endorsement on your licence you may be prevented, under the terms of the council's insurance arrangements, from driving council vehicles. If you receive any driving penalties and use council vehicles, you must inform your manager.
13. For full details on use of private or council vehicles please refer to the [pool car](#) section on The Wire and the [driving at work policy](#).

#### **Use of a Hire car**

14. Where it is cheaper to hire a car rather than pay you to travel in your own car your manager may instruct you to use a hire car.

#### **Car Sharing**

15. 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.

#### **Car parking whilst on business**

16. Car parking expenses will only be refunded if you provide the relevant parking tickets. Parking penalties/fines will not be reimbursed as it is your responsibility to ensure the correct ticket price is paid. Only legal parking expenses will be paid.

#### **Protection of parking benefits (car parking nil detriment)**

**This is a temporary arrangement pending the introduction of the new harmonised car parking policy expected late 2011/early 2012.**

17. You should not be financially worse off due to a change in your parking arrangements if you move job due to:
  - the move to the unitary council; or
  - a departmental restructure.
18. This applies when the new job is at your original or different work base and applies when there is a:
  - lateral move
  - promotion
  - redeployment opportunity
19. This policy applies regardless of whether you are in receipt of pay protection.
20. If you had free or subsidised parking before your job moved or changed this arrangement should continue until new policies are implemented.
21. If it is not possible to match your previous arrangements exactly, your manager will confirm how this policy will be implemented to ensure that you do not suffer any financial detriment.

This may include:

  - arranging for a parking permit or appropriate authorisation to park at or near the work base;
  - reimbursing parking costs via a monthly claim form;

### **Excess travel expenses due to relocation**

22. This section is only applicable if you were in receipt of excess travel expenses prior to 1<sup>st</sup> September 2011.
23. Excess mileage can only be claimed for 3 years from the date of the work base change.
24. Excess travel can be claimed for the difference between your home and old contracted work base, and your home and new contracted work base if it exceeds 3 miles, or more.
25. The applicable mileage rates are listed in section 1 above.

### **Public Transport**

26. **Rail travel** should be 2<sup>nd</sup> class. 1st class tickets will not be reimbursed. Please follow the council's procedure for [ticket purchases](#).
27. **Taxis** will not be reimbursed unless there is a genuine reason for their use. E.g. Where an employee is put at risk due to early morning or late night travel following attendance of a course, where no public transport is available, or where there are accessibility issues and reasonable adjustments are required

for disabled employees. This will need to be agreed in advance by your manager.

28. **Bus/coach** travel is reimbursed at cost.

### **The public transport rate**

29. This is paid for mileage for [training courses](#), moving home allowance to reimburse mileage when you travel to and from your previous home, and for external interview expenses. The current rate is 40p per mile.

### **Making a claim for mileage expenses**

30. You can make a claim using [SAP](#). If you do not have access to SAP a completed expenses form with relevant documentation must be submitted for authorisation by your manager.
31. [Expense forms](#) can be found on HR Direct or if you do not have access to a PC your manager can provide you with one.
32. Claims should be made monthly. Claims must be made within 3 months of the travel date, otherwise your claim will not be processed.

### **Supporting receipts and documents**

33. All expense claims require you to provide original receipts, parking tickets and documentation.
34. It is your authorising managers' responsibility to check off receipts and supporting documentation before authorising your claim.
35. Fuel expense claims, for when a hire car or Wiltshire Council owned vehicle is used, will only be processed if the claim is accompanied by a VAT receipt. You will need to ask for a VAT receipt when paying – this is readily available on request and includes a breakdown of VAT paid. For tax purposes, the receipt must predate the journey to support the claim.

### **Authorisation of claims**

36. Claims submitted via SAP should be authorised in SAP by your manager by the 10<sup>th</sup> of the month in order to be included in that month's pay.
37. Paper claims must be submitted by the 1<sup>st</sup> of the month.

### **Roles and responsibilities**

#### Employee responsibilities

38. Ensure all receipts and paperwork is processed with your expense claim.
39. Provide accurate records and details for all claims.

#### Line manager responsibilities

40. Thoroughly checking claims - e.g. checking mileage not excessive.

41. Ensuring correct receipts accompany claims.
42. Ensuring appropriate paperwork is passed to HR payroll administration in the correct pre printed envelope.
43. Ensure claims submitted via SAP are authorised within the system by the 10<sup>th</sup> of the following month to be included in that months pay.
44. Complete all fields within SAP to maintain an audit trail.
45. To identify employees who are affected by a move or change to their job caused by the move to the unitary council or a departmental restructure.
46. To make arrangements to ensure affected employees are not suffering financial detriment as a result of their parking arrangements changing.
47. If a claim is not authorised you will need to inform the employee and let them know why so they can amend and re-submit the claim.

#### HR responsibilities

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

#### Frequently asked questions

**49. I still have a lease car. What mileage rate can I claim?**

Staff participating in the Car Leasing Scheme are paid at 12.7p per mile for official business mileage from 1 April 2009. This allowance may be subject to tax subject to the Inland Revenue regulations at the time of claiming the allowance.

**50. I now have a car from the Green Car Salary Sacrifice Scheme. What business mileage rate can I claim?**

This rate is governed by the HMRC and your car is classed as a company car. The rates are updated regularly and depend on the type of fuel your car uses and the engine size. For the current rates please refer to the HMRC website : [http://www.hmrc.gov.uk/cars/advisory\\_fuel\\_current.htm](http://www.hmrc.gov.uk/cars/advisory_fuel_current.htm)

**51. My job has moved from an ex-district hub, where I had free parking, to a base where parking is for permit holders only. Will I automatically get a permit?**

You should speak to your manager about whether you are eligible for a permit to park at your new work base. It may not be possible to issue everyone with parking permits due to the lack of available parking spaces.

If you are not eligible for a permit, and you pay to park in another car park, you will be reimbursed for any parking costs.

**52. I claim excess travel expenses as my work base was moved from County Hall to Shurnhold. If I travel from home to a meeting at a different site, can I still make a claim for excess travel?**

Yes. You can claim for the excess mileage from your home to the alternative site by applying the same terms of the scheme.

For example : – an employee lives in Trowbridge and used to work in County Hall, but now has to travel to Shurnhold. Their journey to work used to be 2 miles each way. As Melksham is 7 miles away, they can claim 5 miles excess travel each way. The same employee has a meeting in Devizes and wants to travel there directly from home – a distance of 9 miles. For the journey each way, they cannot claim for the first 2 miles – but can claim 5 miles under the excess travel expense scheme and the remaining 2 miles will be claimed as business mileage.

**53. I sometimes work from home and go to meetings from there. Where do I claim business mileage from ? Home or work address?**

As you are not classed as a home worker in your contract of employment, you are not eligible to claim business mileage to travel to your normal work address, so any business mileage would be calculated from your work address to the meeting venue.

For example, you normally drive 2 miles to work. To attend a meeting you drive 14 miles each way. You claim 12 miles business mileage each way.

**54. 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 pick up the cost for penalty notices occurred for illegal parking.

**55. I am sometimes “On Call” as part of my role. Can I claim from my home address if I am called out when not during normal working hours?**

Yes. As this is in addition to your normal daily arrangements you can claim from your home address.

**56. I was entitled to free parking at my previous work base but now my job has moved I walk to work – can I still claim for the parking I would pay if I brought my car to work?**

No, this policy is on the basis on “nil detriment”. This means that you should not be financially worse off as a result of your move. If you are not suffering any financial loss by walking to work then you are not entitled to claim anything.

**57. What are the Tax implications for business mileage?**

Inland Revenue rates for cars and motorbike are subject to tax, however public transport and bicycle rates are not inland revenue rates and are therefore non taxable.

**58. Will excess mileage due to the move to Shurnhold be taxed? I thought that mileage paid due to temporary moves is not taxable.**

Yes - you will pay tax and NI on any excess mileage claimed. The HMRC has a very complicated definition of what can (and cannot) be called a "temporary" workplace. We have looked into this very carefully and unfortunately the Shurnhold move does not fall under this definition and therefore this mileage is not tax-exempt.

**59. Can I claim for excess mileage if I cycle to work?**

Yes - please make sure you clearly mark on the claim form that you are using a bicycle so that the appropriate rate can be paid.

**60. 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.

### **Definitions**

**Home Worker** – an employee who's contracted work base is their home address rather than the employers' workplace.

**Flexible Working** – the ability to work flexibly, including working from home, where your contracted work base is a council office. E.g. You are able to work from home up to 2 days per week but your main workplace is a council office.

**Business journey** – any journey made during the course of the working day for work purposes which includes, but is not limited to, dropping off or collecting people/items to other departments (even if it is at the beginning or end of the working day) and going to a meeting at another site other than your usual place of work.

### **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. For further information see the guidance on equal opportunities in ([link to equal opps guidance](#))

### **Legislation**

This policy has been reviewed by the legal department to ensure compliance with our statutory duties.

### **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:

- Driving at Work
- [Pool car booking](#)
- [Travel and commuting](#)

For further information please speak to your supervisor, manager, service director or contact your [HR advisor](#).

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