

## **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 travel expense claims.

### **Go straight to the section:**

- [Who does it apply to](#)
- [When does it apply](#)
- [Main Points](#)
- [Business mileage rates](#)
- [Claiming business mileage](#)
- [Use of private and council owned vehicles](#)
- [Use of hire cars](#)
- [Car sharing](#)
- [Car parking whilst on business](#)
- [Protection of parking benefits](#)
- [Excess travel expenses due to relocation](#)
- [Public transport – rail/bus/taxis](#)
- [Public transport rate](#)
- [Interview expenses](#)
- [Making a claim](#)
- [Supporting receipts and documents](#)
- [Authorisation of claims](#)
- [Roles and Responsibilities](#)
- [FAQ's](#)

### **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 council owned vehicles.

## 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>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)

2. In addition, you may be able to get tax relief for business mileage if you use your own vehicle for work. (It can be a car, van, motorcycle or cycle.) Please refer to the guidelines on [tax relief on business mileage](#), which include details of how to contact HMRC.

### Claimin business mileage

3. You can only claim business mileage for any miles undertaken 'on the job' as opposed to 'to the job'. The ordinary commute to work is not covered. [See guidance for examples.](#)
4. All employees have a work base. Your work base is classed as where you go to attend meetings, even if infrequently, for example: team meetings, training, appraisals, 1-2-1's. This applies even if you are classed as a home worker, and your work base will be designated by your manager. [See Guidance for examples.](#)
5. If your business journey starts from or goes directly past your work base, you must only claim business mileage from the work base and deduct your normal commute.
6. If you are undertaking a journey which is completely different from your normal commute to work and does not go directly past your work base you can claim business mileage, from home, for the whole journey.
7. Business mileage claims are for the shortest reasonable route. The [RAC Route planner](#), via SAP ESS, can be used to give recommended routes. Claims for excessive mileage will be not be processed without sufficient explanation.

### **Use of private or council owned vehicles**

8. 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](#).
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.

### **Use of a pool or hire car**

10. Where it is cheaper to hire a car rather than pay travel expenses for your own car your manager may instruct you to use a council [pool car](#) or a hire car.

### **Car Sharing**

12. 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**

13. 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 official parking expenses will be paid.

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

**Note:** This is a temporary arrangement pending the introduction of the new harmonised car parking policy

14. 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.

Please refer to the [Protection of parking benefits policy](#)

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

**Note:** This section is only applicable if you were in receipt of excess travel expense prior to 1<sup>st</sup> September 2011. Refer to the [excess travel expenses due to relocation](#) policy.

15. Excess mileage can only be claimed for 3 years from the date of the work base change.
16. 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.
17. The applicable mileage rates are listed in section 1 above.

### **Public Transport**

18. **Rail travel** should be 2<sup>nd</sup> class. 1st class tickets will not be reimbursed. Please follow the council's procedure on The Wire for [ticket purchases](#).
19. **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.
20. **Bus/coach** travel is reimbursed at cost.

### **Interview Expenses**

21. Interview travel expenses will be paid at HMRC rates where criteria are met. Please refer to the recruitment section on [HR Direct](#).

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

22. Claims should be made through [SAP](#). If you do not have access to SAP a completed expenses form with relevant documentation must be submitted for authorisation by your manager.
23. [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.
24. 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**

25. All expense claims require you to provide original receipts, parking tickets and documentation; otherwise the claim will not be processed. After submitting your expense claims on SAP, you will need to complete the [Employee Self Service \(ESS\) travel claim receipts form](#), which should be returned to your line manager for them to sign. They should then be sent to HR and payroll administration with the receipts for your expenses attached (please staple).
26. It is your authorising manager's responsibility to check off receipts and supporting documentation before authorising your claim.
27. All fuel expense claims, (hire car, Wiltshire Council owned vehicle or your own car) 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**

28. 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.
29. Paper claims must be submitted by the 1<sup>st</sup> of the month.

#### **Roles and responsibilities**

##### Employee responsibilities

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

##### Line manager responsibilities

32. Thoroughly checking claims - e.g. checking mileage not excessive and that claims made from home do not go directly past the work base.
33. Ensuring correct receipts accompany claims.
34. Ensuring appropriate paperwork is passed to HR payroll administration.
35. 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 month's pay.
36. Complete all fields within SAP to maintain an audit trail.
37. 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.

38. Discussing appropriate travel arrangements with staff to make best use of the working day without building up unnecessary additional hours, through travel to early or late meetings.

#### HR responsibilities

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

#### Frequently asked questions

- 40. 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](#).

- 41. 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?**

If you are travelling from your home to the alternative site, and you are not going past your work base (original or current) you can claim the whole journey as business mileage.

E.g. 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 Westbury and they want to travel there directly from home. This is business mileage so they can claim expenses for the whole journey. If however a journey had passed Shurnhold, business mileage could only be claimed from Shurnhold to the destination. You would only claim excess mileage for the commute from County Hall to Shurnhold as normal.

- 42. I sometimes work from home and go to meetings from there. Where do I claim business mileage from, my home or work base?**

If your meeting involves a journey which is completely different from your normal commute to work, you can claim business mileage from home and back again.

If you are returning to your office base after the meeting, you can claim for the return journey. However, if your journey back to your work base means you pass within 1 mile of your home address and/or forms part of your normal commute you should deduct that part of the journey from your claim.

- 43. 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.

**44. 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.

**45. What are the tax implications for business mileage?**

Inland Revenue rates for cars and motorbike are subject to tax, however the bicycle rate is not an Inland Revenue rate and is therefore non taxable.

**46. Will excess mileage due to moving 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.

**47. 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.

**48. 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.

**49. 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 work base. Am I able to claim travel expenses?**

Where possible, for cost effectiveness, you should attend training at your normal work base. If this is not possible you should discuss with your manager whether they are happy for you attend an alternative location and to authorise the travel claim.

**50. I work in I.T. and 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?**

No, because this is a requirement of your role, the journey is classed as ordinary commuting and no business mileage can be claimed.

- 51. 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 daily commute.

- 52. 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 this is part of your normal commute and part of your role, you will not be able to claim the mileage. You should refer to your contract of employment regarding your eligibility to claim an overtime payment.

- 53. Members of my team sometimes catch a train to training courses or meetings at other hubs, E.g. Salisbury or Chippenham. They get a ticket from their nearest railway station, and this may be nearer than their work base. Should they travel by car/pool car instead?**

Each employee may have different circumstances in terms of transport used in their daily commute. Some may cycle to work, use public transport or not have a car available to them.

There may be occasions where it makes more sense for a team member to travel directly by train, particularly if the event is first thing or further afield. In these circumstances it is the responsibility of the manager to discuss such travel arrangements in context, and agree the most cost and time effective option.

- 54. 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.

- 55. 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.

- 56. My manager has asked me to attend a course in London which starts at 9.00am and finishes at 5.00pm. I will need to leave home at 6.00am to get there on time and will not get home until 8.00pm. Can I claim the additional time back?**

If your manager has asked you to attend a course which is longer than your normal working day, you should agree beforehand how the time should be recouped. E.g. Flexitime, TOIL or overtime. Please refer to the [flexitime policy](#).

- 57. What is the public transport rate and what do I claim it for?**

The public transport rate has now been removed. All business mileage is now paid at the current HMRC rate.

- 58. 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.

#### Definitions

**Home Worker** – an employee who is defined as a home worker in their Contract of Employment. A council office work base should still be defined.

**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/training 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.

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:

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

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

Policy author	HR Policy and Reward Team – (RW)
Policy implemented	DD-MM-YYYY
Policy last updated	14-08-2012