

## **TRAVEL & SUBSISTENCE POLICY**

**Policy reference – LWHR02**

SUMMARY	This policy outlines expenses employees are entitled to claim.
AUTHOR	Hannah Morris, Senior HR Associate
VERSION	Final
EFFECTIVE DATE	5 <sup>th</sup> March 2014
APPLIES TO	All employees
APPROVAL BODY	Assurance Committee
RELATED DOCUMENTS	All HR policies
REVIEW DATE	February 2017

### VERSION CONTROL SHEET

<b>Version</b>	<b>Date</b>	<b>Author</b>	<b>Status</b>	<b>Comment</b>
1.1	03/10/13	Hannah Morris	draft	Consultation
1.2	04/11/13	Hannah Morris	draft	Consultation with Trade Unions via the Leeds Area Social Partnership Forum
1.3	05/02/14	Hannah Morris	final	Assurance Committee

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## **1. PURPOSE**

- 1.1 This policy is to ensure all managers and employees are aware of the correct policy to follow for payment of travel and subsistence claims.

## **2. SCOPE**

- 2.1 This policy will apply to all employees within the organisation.

## **3. EQUALITY STATEMENT**

- 3.1 In applying this policy, the organisation will have due regard for the need to eliminate unlawful discrimination, promote equality of opportunity, and provide for good relations between people of diverse groups, in particular on the grounds of the following characteristics protected by the Equality Act (2010); age, disability, gender, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, and sexual orientation, in addition to offending background, trade union membership, or any other personal characteristic. A single Equality Impact Assessment is used for all policies and procedures.

## **4. ACCOUNTABILITY**

- 4.1 The Chief Officer is accountable for this policy.

## **5. IMPLEMENTATION & MONITORING**

- 5.1 The Assurance Committee is responsible for formal approval and monitoring compliance with this policy. Following ratification the policy will be disseminated to employees via the organisations intranet.
- 5.2 The policy and procedure will be reviewed periodically by Human Resources in conjunction with managers and Trade Union representatives where applicable. Where review is necessary due to legislative change, this will happen immediately.

## **6. RESPONSIBILITIES**

- 6.1 Good working relations are vital for the organisation to operate successfully and provide services. There is a joint responsibility for management, trade unions and employees to accept the responsibility of working together on issues in good faith and with the shared intention of facilitating good working relations.

### **6.2 Employees**

- 6.2.1 It is the responsibility of employees to ensure that:
- They are aware of the policy and apply for reimbursement of travel and or subsistence in accordance with it.
  - All mileage claims submitted must be business related only.

### **6.3 Line Managers**

- 6.3.1 It is the responsibility of line managers to ensure that:
- This policy is applied fairly to all, irrespective of their age, sex, religion, belief, race, disability, or sexual orientation.
  - Employees are made aware of the policy/ procedure for travel and subsistence and ensure its implementation.

## **6.4 Human Resources Team**

- 6.4.1 The Human Resource representative will provide advice and support on all aspects of this policy to ensure application and support.

## **7. SUBSISTENCE AND OUT OF POCKET EXPENSES**

- 7.1 On production of valid receipts, all reasonable expenses incurred whilst carrying out business for the organisation e.g. travel, meals and necessary accommodation will be reimbursed in line with Annex N in the Agenda for Change Terms and Conditions of Service Handbook (rates as at the 1<sup>st</sup> July 2013 are in Appendix A).

### **7.2 Day Subsistence**

- 7.2.1 A meal allowance is payable only when an employee necessarily spends more on meal(s) than would have been spent at their place of work. Normally an employee claiming a lunch meal allowance would be expected to be away from his/her base for more than five hours and covering the normal lunch period of 12:00pm to 2:00pm.

- 7.2.2 To claim an evening meals allowance an employee would normally be expected to be away from base for more than ten hours and unable to return to base or home before 7:00pm and as a result of the late return is required to have an evening meal. Employees may qualify for both lunch and evening meal allowance in some circumstances.

- 7.2.3 Incidental expenses allowances are subject to a tax liability.

### **7.3 Night Subsistence**

- 7.3.1 Night subsistence covers short overnight stays in hotels, guesthouses and commercial accommodation. When an employee stays overnight in a hotel, guest house or other commercial accommodation with agreement of the organisation, the overnight costs will be reimbursed in line with the actual, receipted cost of bed and breakfast up to the normal maximum limit (see Appendix A). Plus a meal allowance as specified in Day Subsistence.

- 1.16 Where the maximum limit is exceeded for genuine business reasons (e.g. the choice of hotel was not in the employees' control, or cheaper hotels were fully booked) additional assistance may be granted at the discretion of the organisation.

- 7.4 For all long distance journeys, consideration should be given to using alternative forms of transport (e.g. coach, train). The main benefits of this include greater cost effectiveness for the organisation and for the person/s travelling a more comfortable journey with the opportunity to study or prepare for a meeting. Employees may be asked to justify their mode of travel when submitting travel claims and may need to evidence that they have considered other more cost effective means.

- 7.5 All employees should take the fullest possible advantage of any available cheap fare and when using trains should use 2nd class rail fares unless an exception has been agreed by the Chief Officer. Where local arrangements are in place for booking travel tickets these should be adhered to.

- 7.6 Taxi or mini cabs will only be payable in cases of emergency where an adequate public transport is not available and prior approval is given by the budget holder.

Where appropriate, taxis will be arranged for those with a disability.

- 7.7 Payment for travel by a hired vehicle other than a taxi or cab shall not exceed the mileage allowance which would have been payable had the vehicle belonged to the member of employees who hired it; provided that where the budget holder approves, payment may be increased to an amount not exceeding the overall cost of the hiring.

## **8. CAR USERS**

- 8.1 General - Employees who use their own cars whilst travelling on organisation business must ensure that they or their car comply with the current legislation contained in the Road Traffic Act (i.e. the vehicle is covered by MOT, Road Fund Licence and Insurance). Managers must make regular checks, at least annually to verify compliance.

- 8.2 Business Insurance Cover - All employees require Business Insurance cover if they use their own vehicle in the course of their work, including the carriage of goods and passengers. If an employee is not clear if their cover is adequate, advice should be sought from their Insurer.

It is an audit requirement that the manager must check that the employee has an up to date motor insurance certificate when they apply to become a car user (see 8.3), or if there is a change of car on an annual basis. When there is a change of car payroll must be informed via ESR.

- 8.3 Authorised User Form - All employees who use a private car on organisation business must be an authorised user. For new employees managers provide this information to the payroll department as part of the ESR recruitment process. Where current employees wish to apply to become an official car user an authorised vehicle user application form is required. This form must be authorised by their Manager or Head of Department and sent to the Payroll Department, LTHT. A copy of the current insurance certificate and valid MOT certificate should be attached to the form. Any future changes to car details must be submitted by the manager through the ESR system.

## **8.4 Mileage and Other Allowances**

- 8.4.1 Where an employee uses (with the agreement of their line manager and following the above authorisation process), their own vehicle or pedal/motor cycle to make journeys in the performance of their duties costs will be paid in line with Agenda for Change rates outlined in Appendix B. These rates are effective for all journeys on or after the 1<sup>st</sup> July 2013.

- 8.4.2 Employees will be reimbursed for miles travelled in the performance of their duties which are in excess of the home to agreed work base return journey. The organisation does not reimburse employees for travel between home and the base.

- 8.4.3 Normally the miles eligible for reimbursement are those from the agreed work base and back to the work base as part of travel to meetings etc during the day. However where the journey being reimbursed starts or ends at home the mileage for reimbursement will be set as outlined in the example in Appendix C. When claiming for these journeys on the claim form please state "*home to base miles already deducted*" to ensure payroll do not deduct this again. If you do not deduct the home to base miles from the overall journey then payroll will automatically do this.

- 8.4.4 Wherever possible employees should convey other employees who are attending the same place of business (including attendance at courses and/or conferences) in the same vehicle. The additional mileage incurred in picking up and dropping off other members of employees shall be reimbursed in line with Appendix B.
- 8.4.5 Reimbursement will be made for necessary parking and toll charges incurred whilst on organisation business. Charges incurred should be supported by vouchers or receipts. **Fines incurred for illegal parking, speeding, and use of mobile phones whilst driving etc will not be paid.**
- 8.4.6 Travel expenses for employees attending training courses will be in accordance with the usual mileage rate and reserve rate where applicable.
- 8.4.7 Agency staff who use their own car for organisation business should not claim through the Payroll department. Mileage for Agency staff will be reimbursed directly by the Agency and a recharge will be made to the organisation where agreed.

## **9. EXCESS DAILY TRAVEL**

- 9.1 Employees who are required to change their base of work as a result of a merger of NHS employers may be reimbursed their extra daily travelling expenses for a period of up to 4 years from the date of transfer. In such circumstances the employee claims any additional mileage they have to travel each day to get to and from their new base. Where employees choose to apply for a new position they will not be entitled to claim excess mileage if they are appointed to the new post. Excess travel should be claimed on the relevant excess travel form and must be authorised by the relevant line manager. This is paid at public transport rate currently is 24p per mile. For example:
- Home to old base mileage is 6 miles return
  - Home to new base mileage is 8 miles return
  - Therefore excess mileage to be claimed is 2 miles return per day
  - The mileage rate to be paid will be 24p per mile and is taxable at source
  - The maximum period over which excess mileage can be reimbursed is 4 years.

## **10. SUBMITTING CLAIMS**

- 10.1 All employees must submit their expense claim forms each month and as a minimum every 3 months. Any claims over 3 months need to be reviewed and signed off by the Chief Finance Officer. Miles must be calculated based on the AA Route Finder.
- 10.2 Claims must be made on the organisations claim forms. The claim form should be completed in full, supporting receipts must be attached, signed by the claimant and approved by the Budget holder.
- 10.3 Where employees have claimed for excess mileage or submitted any false claims, this may result in disciplinary / criminal action being taken.

## **11 LEASE CAR SCHEME**

- 11.1 A lease car scheme is currently offered, details and charges will be included in the Lease Car Policy. Employees who have a lease car will be able to claim the mileage rates in this policy. Employees should undertake an assessment to determine if the organisations lease car scheme is the suitable for their individual circumstances.

## Subsistence Allowance

1. Night allowance: first 30 nights – Actual receipted cost of bed and breakfast up to a maximum of £55.00
2. Meals allowance – Per 24 hour period £20.00
3. Night allowance in non-commercial accommodation  
Per 24 hour period – £25.00
4. Night allowances: after first 30 nights  
Married employees and employees with responsibilities equivalent to those of married employees: maximum amount payable £35.00  
  
Employees without responsibilities equivalent to those of married employees and those staying in non-commercial accommodation: maximum amount payable £25.00
5. Day meals subsistence allowances  
Lunch allowance - £5.00 – more than five hours away from base, including the lunchtime period between 12:00 pm to 2:00 pm  
Evening meal allowance - £15.00 - more than ten hours away from base and return after 7:00 pm
6. Incidental expenses allowance (this allowance is subject to a tax liability)  
Per 24 hour period: £4.20
7. Late night duties allowance (this allowance is subject to a tax liability)  
Per 24 hour period: £3.25



### Mileage and Other Allowances

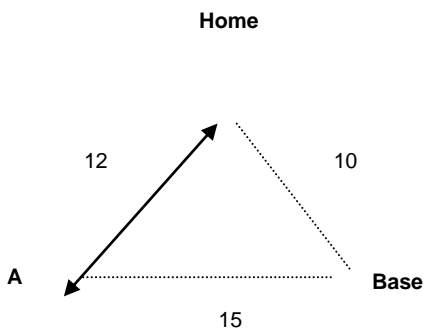
The following allowances are in accordance with Agenda for Change terms and conditions and are amended from time to time (as at the 1<sup>st</sup> July 2013)

Type of Vehicle Allowance	Annual mileage up to 3,500 miles (standard rate)	Annual mileage over 3,500 miles (standard rate)	All eligible miles travelled (see paragraph 17.15 and Table 8)
Car (all types of fuel)	67 pence per mile	24 pence per mile	
Motor cycle			33 pence per mile
Pedal cycle			20 pence per mile
Passenger Allowance			5 pence per mile
Reserve Rate			33 pence per mile
Carrying heavy or bulky equipment			3 pence per mile

**Examples when claiming for miles starting/ending at home to/from a site which is not the base i.e. meeting at another employers site**

**Example 1**

When travelling directly from home to a meeting, appointment or a course that is not being held at your normal base excess between home to base and home to meeting can be claimed.



*Single Journey*

Home to base mileage = 10 miles

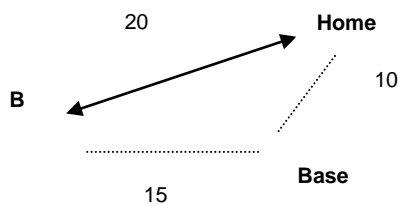
Home to A (place of meeting/course) = 12 miles

**Business Mileage claim allowed = 2 miles**

*Return Journey*

Home to A to Home = 24 miles

**Business Mileage claim allowed = 4 miles**



*Single Journey*

Home to B (place of meeting/course) = 20 miles

**Business mileage claim allowed = 10 miles**

*Including Return Journey*

Home to B to home = 40 miles

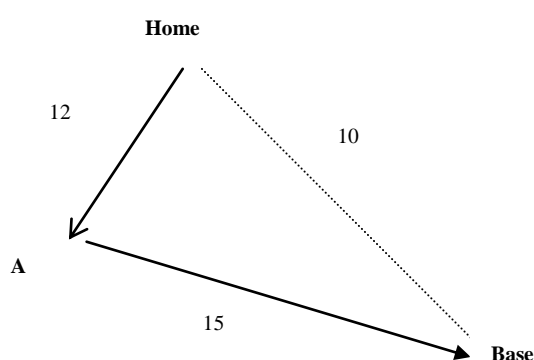
**Business mileage claim allowed = 20 miles**

### Example 2

When travelling directly from home to a meeting, appointment or a course that is not being held at your normal base and then continuing your journey to your normal base the following rules apply:

For the journey from your home to the meeting, the rules as in Example 1 apply.

Employees who then travel onwards to their normal base are able to claim the full mileage from the meeting, appointment or course to base. Please refer to Example 2 below:-



As Example 1:

Home to base mileage = 10 miles

Home to A (place of meeting/course) = 12 miles

**Business mileage claim allowed = 2 miles**

Then for onward journey to base.

A to Base = 15 miles

**Business mileage claim allowed = 15 miles**

*Total Journey*

Home to A to Base = 17 miles

**Business mileage claim allowed = 17 miles**

### Example 3

When travelling directly from home to a meeting, appointment or a course that is not being held at your normal base and then continuing your journey without attending your normal base the following rules apply:

Please see Example 1 to calculate your entitlement to a mileage claim for the first part of your journey (Home to A)

Employees who then travel onwards to other meetings, appointments or courses are able to claim the full mileage from the first site visited to whichever additional site(s) are visited in carrying out their business duties, and back to base.

If however, employees do not return to base but travel home from the last site visited then for the final journey home the rules in Example 1 apply.

## Equality Impact Assessment

<b>Title of policy</b>	Travel and Subsistence	
<b>Names and roles of people completing the assessment</b>	Hannah Morris, Senior HR Associate Sharon Moore, Senior Associate E&D	
<b><u>Date assessment started/completed</u></b>	10/01/14	29/01/14

### 1. Outline

<b>Give a brief summary of the policy</b>	This policy outlines the travel and subsidence reimbursement arrangements for staff following the introduction of revised national agreements effective from the 1 <sup>st</sup> July 2013. Consistent with the Agenda for Change Terms and Conditions of Service Handbook, section 17 and 18.
<b>What outcomes do you want to achieve</b>	A process to allow staff to claim expenses on a regular basis. Consideration to be given to the most appropriate form of transport and sustainability.

### 2. Analysis of impact

This is the core of the assessment, using the information above detail the actual or likely impact on protected groups, with consideration of the general duty to; eliminate unlawful discrimination; advance equality of opportunity; foster good relations

	<b>Are there any likely impacts? Are any groups going to be affected differently? Please describe.</b>	<b>Are these negative or positive?</b>	<b>What action will be taken to address any negative impacts or enhance positive ones?</b>
<b>Age</b>	No		
<b>Carers</b>	No		
<b>Disability</b>	Yes, disabled staff may be more likely to have difficulties travelling while at work.	Negative	Where disabled staff are not physically able to use public transport because of an impairment, a taxi will be provided. This be via access to work.
<b>Sex</b>	No		
<b>Race</b>	No		
<b>Religion or belief</b>	No		
<b>Sexual orientation</b>	No		
<b>Gender reassignment</b>	No		

<b>Pregnancy and maternity</b>	No		
<b>Marriage and civil partnership</b>	No		
<b>Other relevant group</b>	No		
<b>If any negative/positive impacts were identified are they valid, legal and/or justifiable? Please detail.</b>		No anticipated detrimental impact on any equality group. The policy is applicable to all employees and adheres to the NHS Litigation Authority Standards, statutory requirements and best practice. Makes all reasonable provision to ensure equity of access to all employees. Provision is made for disabled staff who may not be able to travel via the preferred means due to an impairment.	

#### 4. Monitoring, Review and Publication

<b>How will you review/monitor the impact and effectiveness of your actions</b>	It makes reasonable provision to ensure equity of access to all staff and takes into account transport for staff with disabilities.		
<b>Lead Officer</b>	Hannah Morris	<b>Review date:</b>	30/01/14

#### 5. Sign off

<b>Lead Officer</b>	Hannah Morris		
<b>Director</b>	Diane Hampshire	<b>Date approved:</b>	11/02/14