

## **PROCEDURE FOR COMPLETING A TRAVEL CLAIM FORM**

**[Version 4]**

## Hampshire Partnership NHS Foundation Trust

## POLICIES AND PROCEDURES PROFORMA

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## Amendments Summary:

Amend. No.	Issued	Page	Subject
Version 1.1	Oct 2007		Review date extended to October 2007
Version 2	Jun 2008		Full review corresponding with issue of new Travel Forms
No 1, Version 3	Feb 09	17	Paragraphs 11 – 13 included to reflect updated travel claim form
No 2, Version 3	Feb 09	3 & 5	Minor adjustments to wording at 2.2 and 2.6c
No 3, Version 3	Feb 09	6	Addition of sentence re under or over claiming before start of 3.1.
No 1, Version 4	Aug 09	22&23	Current national rates in Appendix C

## **GUIDANCE ON COMPLETING A TRAVEL CLAIM**

### **1.0 Purpose**

The purpose of this guidance document is to ensure that all Trust staff and managers are aware of their responsibilities regarding the claiming of travel expenses and other forms of subsistence using the standard forms. Further guidance can be found in the Agenda for Change Terms and Conditions of Service Handbook (see section 17 & 18 and Annexes L, M and N) which can be viewed on the NHS Employers' website, [www.nhsemployers.org](http://www.nhsemployers.org).

Medical Staff and those on Trust terms and conditions will be reimbursed under these arrangements unless they are covered by a particular schedule set out in their own terms and conditions.

The Trust's payroll provider, NHS Shared Business Services, is unable to process forms that have been incorrectly completed or submitted with incomplete information. Equally claims submitted on any form that is not clearly identified as belonging to Hampshire Partnership Foundation NHS Trust will not be processed. In the instance that forms are not possible to process they will be returned unpaid to the authorising manager.

### **2.0 Definitions**

In order to follow this guidance it would be helpful if you had a claim form in front of you. This can be obtained from your manager or found on the Trust intranet under HR Policies as number HRP 2.1.

#### **2.1 DATE = DATE TRAVELLED**

#### **2.2 PLACES VISITED AND PURPOSE**

This column should be completed showing details of your journey. If you start and finish your journey from your base it would look like:-

Where Ravenswood is the person's base:

Ravenswood – Fareham – Ravenswood: visit bank

Ravenswood – Tatchbury Mount – Fairways House – Ravenswood: meeting re LSU, meet DGM.

If you do not start (or finish) at your base it would look like (with Ravenswood as the base again)

Home – Tatchbury Mount – Ravenswood: LSU meeting  
Ravenswood – Fairways House – Home: meet DGM.

The purpose of journey needs to be reflected in individual's diary. It should be noted that claims are subject to random audits.

### 2.3 BASE TO PLACES VISITED AND RETURN

- This column needs to be completed in all cases. If you just visit one place this would be straightforward and is the return mileage from your base to the place visited. There is a link on the Trust's staff website (under Online Tools|Maps and Route Planners) but if you find that you have travelled less mileage than shown, you should enter the lower mileage on your form.
- If you travel from your base to various locations, returning to your base, you need to record the total of
  - your base to first site visited, plus
  - first site to second site, plus
  - second site to third site, plus
  - etc to last site
  - last site to your base

E.g. Tatchbury Mount (base) to DOP  
DOP to Moorgreen  
Moorgreen to Ravenhurst  
Ravenhurst to Tatchbury Mount

### 2.4 OVERALL MILES FROM START OF JOURNEY TO END OF JOURNEY

This column needs to be completed if you do not go to your base before your visit (or do not return there after your visit). In such cases you should complete this column if it is less than the base to places visited and return column and claim the lesser of the two columns.

Thus if someone who lives at Woolston, Southampton and is based at Tatchbury Mount visits Moorgreen Hospital before going on to Tatchbury Mount, the details would be

Base to places visited and return	32	i.e. Tatchbury Mount to Moorgreen and return
Overall miles from start of journey to end of journey	20	i.e. Woolston to Moorgreen (4) to Tatchbury Mount (16)

And they would claim 20 miles.

### 2.5 ACTUAL BUSINESS MILES

There is no longer a column to record this as it is very unlikely that your Actual Business Miles will exceed those in the former two columns. If you need further information please refer to the separate guidance about this included at Appendix A or consult the Inland Revenue website ([www.hmrc.gov.uk](http://www.hmrc.gov.uk)).

## 2.6 MILEAGE CLAIMED

### a) Regular or standard rate

The total of these two columns will be the lower of the “base to places visited and return” and “overall miles from home to home” columns as explained above. Appendix A covers the issue of whether you should enter all (or part) of your mileage as taxable. If you have started and finished at your base, all of your mileage will be non taxable. If you did not visit your base either at the start or the end of your working day, you need to check Appendix A to see if any of your mileage is taxable. This is your personal responsibility as neither the payroll staff nor your manager is able to determine this. If you are not clear and need advice, you should either contact your local tax office direct or refer to their website ([www.hmrc.gov.uk](http://www.hmrc.gov.uk)). Their fact sheet for employees is included in Appendix B for information.

### b) Excess Mileage

Excess mileages should be claimed as per prior agreement. If you need further guidance please consult with your manager

### c) Public transport rate

- Training

Mileage undertaken for training purposes (i.e. courses or conferences) is payable at public transport rate and should be entered here. Again the number of miles claimed should be the lower of the “base to places visited and return” and “overall miles from home to home” columns. Appendix A should be consulted to see if any of this is taxable.

## 2.7 PASSENGERS AND BULKY EQUIPMENT

If you carry passengers or Bulky Equipment (See Section 17 in the Agenda for Change Terms and Conditions of Service handbook) in the course of your business, you may be entitled to be paid an additional rate per mile. Details of the passenger's name(s) and number of miles driven should be included here or details of the equipment that required transportation and the mileage covered.

## 2.8 RAIL AND OTHER TRAVELLING EXPENSES

This column should be used to claim other expenses incurred (e.g. parking fees, bus fares) and receipts should normally be placed in an envelope with the following details clearly displayed on the front.

- Name
- Name of Organisation
- Assignment Number

This should then be attached to the claim form with **one** staple. Guidance from the Inland Revenue means that if receipts are not included, it may be necessary to tax the repayment.

If you have to travel by train, you should normally obtain a ticket in advance from the HR Department at Tatchbury Mount (forms are available from the Recruitment Department telephone no. 023 8087 4117). This saves you having to pay out for the ticket and allows the Trust to obtain a discount on the fare. Thus rail fares should only be claimed in exceptional circumstances, where the trip is made at short notice.

## 2.9 SUBSISTENCE

If you wish to claim subsistence (under the relevant regulations in section 17 & 18 and Annex N of the Agenda for Change Terms and Conditions Handbook) you must enter the time you left and returned and should include the receipts to verify the amount claimed in the attached envelope as detailed above. If you fail to include receipts, the amount paid will have to be taxed (as advised by the Inland Revenue).

## 2.10 REMOVAL EXPENSES

In the event of an employee being granted removal expenses, claims for non-medical staff will be processed through recruitment using separate forms of paperwork whilst medical staff should continue to use this form ensuring that they obtain advice from medical HR.

Further guidance and definitions can be found in Appendix C which contains the NHS Shared Business Services own guidance notes on completing the Travel Claim Form.

## 3.0 Employee's Responsibilities

Each employee must ensure that all the data recorded is an accurate record of the expenses that they are entitled to claim and that they have not claimed these expenses elsewhere, either within Hampshire Partnership or through any other organisation. They must sign the declaration that contains the condition,

"I understand that if I knowingly give false information this may result in disciplinary action and I may be liable for prosecution and civil recovery proceedings. I consent to the disclosure of information for this form to and by the Trust and the NHS Counter Fraud and Security Management service for the purpose of verification of this claim and the investigation, prevention, detection and prosecution of fraud."

**All claimants must ensure that they have the appropriate level of insurance cover to include business use. See point 2 of the Certificate and refer any queries to your insurer who will be able to give guidance.**

Over or under claiming of mileage may be deemed fraudulent.

## 3.1 COMPLETION OF THE FORM

- The form should be headed with **348 Hampshire Partnership NHS Trust**. The form will not be processed if your employee number and assignment number are not valid against the Trust name.
- The form should be double sided and not on two separate sheets. Both sides should be facing the same way.

- Continuation sheets will not be accepted. If you have completely filled one sheet, obtain your manager's authorisation and have it forwarded to payroll as soon as it is ready. You can submit claims at any time in the month and they will be processed for the next available payroll run
- The Certificate of Claimant should be fully completed in clear legible script. In the event of some details being inconsistent with previous claims, i.e. the make, model and registration number of your car, the claim will be returned to the authorising manager and payment will be delayed. If however you have a new/different car, complete the new details in the appropriate place and payroll will record the new details for future reference. Do not record more than one vehicle per form.
- Your assignment number must be completed. The claim will be returned to the authorising manager if either this number is not clearly displayed or it does not correspond with the Trust name displayed at the top of the form. If you have more than one contract, e.g. you hold a bank contract and a substantive contract; you must record the assignment number relevant to the claim. Your assignment number can be found on your payslip and will have at least 8 digits. It may end with a hyphen (-) and a further number. Please ensure that the full stream is recorded.
- Your return journey – Home to Base – should be completed accurately.
- When completing the details of your travel claim you must ensure that you are entitled to claim any expenses listed (see above) and that all columns are totalled. The form will not be processed if this has not been done. All blank lines should be crossed through.
- Claims should be completed in pen with no correction fluid alterations. If you make an error cross through it and initial the change. Your manager should then also initial the change at the time of verifying the form
- All details should be legible and completed in Black or Blue ink.

**NB** All claims must be submitted to payroll by the 5<sup>th</sup> of each month in order to be paid that month. It is therefore suggested that claims are submitted from 29<sup>th</sup> of previous month to 28<sup>th</sup> of current month (and not for a calendar month as set out on the form). For example, if you are claiming at the end of January 2008 your claim would cover the period 29<sup>th</sup> December, 2007 to 28<sup>th</sup> January, 2008 and any journeys on 29<sup>th</sup> - 31<sup>st</sup> January would be on your February claim. Claims should be submitted on a regular monthly basis and within one month of the end of the financial year to which they relate. If submitted later than this, payment will only be made on the manager's discretion.

#### **4.0 Manager's Responsibilities**

The claiming employee's manager must confirm that the Travel Claim Form has been completed accurately and clearly. They must sign the Certificate which states,

"I confirm that I have checked the claim and to the best of my knowledge, the individual above is entitled to re-imburement of the amounts stipulated. I understand that if I knowingly give false information, disciplinary action may be taken and I may be liable for prosecution. I confirm the expenses journeys claimed on the form were necessarily incurred by the person above in the performance of their normal duties and that authorisation was given for the use of the vehicle and that the mileage claim is correct. Any claim for travel at a higher rate other than Public Transport Rate is approved as I have verified that the relevant insurance is held."

#### 4.1 FURTHER RESPONSIBILITIES

- The manager must ensure that the form is fully completed before signing their authorisation. Once signed the form should **never** be returned to the employee and must be sent straight to payroll for processing.
- The authorising manager's name must be clearly printed below the signature line along with their job title. Failure to complete these fields may result in late payment for the employee if any queries arise.
- Any corrections must be initialled by the authorising manager as payroll will reject any forms that show evidence of unauthorised correction or the use of correction fluid.
- In authorising the claim the manager is verifying the total numbers displayed at the bottom of the form so any additions or calculations should be checked.
- The manager may be subject to criminal, civil and/or disciplinary action if they are found to be knowingly approving incorrect expense claims.
- Once the Travel Claim Form has been verified and authorised the form must be sent directly to payroll. The current address is; NHS Shared Business Services Ltd, 3<sup>rd</sup> Floor, Compass House, Romsey Road, Southampton, SO16 4HP.
- The claim should be received by payroll by 5<sup>th</sup> of the month for payment at the end of that month however it is to be encouraged for employees to make their claims at the time of completion so it is not necessary to wait until the end of the month for submission.

#### 5.0 Obtaining Travel Forms

Blank travel forms will be available on the Trust intranet under HR Policies as number HRP 2.1 and managers and supervisors are recommended to retain a supply of blank forms at easily accessible places, i.e. the team notice board. They should be printed on both sides facing the same way.

## **APPENDIX A**

### **HAMPSHIRE PARTNERSHIP NHS TRUST**

#### **EMPLOYEES' BUSINESS TRAVEL**

##### **1. WHAT IS THIS ALL ABOUT?**

Tax rules state that employees may have to pay tax on some of the mileage they are paid or they may be able to claim to pay less tax on the 'profit element' that the Inland Revenue calculate the Trust pays them. This note is intended to explain what claimants need to do. If you would like to discuss it further with HM Revenue and Customs you can contact them by phoning 0845 3021400 or there is further information on their website, [www.hmrc.gov.uk](http://www.hmrc.gov.uk)

##### **2. WHAT DO THE TAX RULES MEAN?**

###### **a) Inland Revenue Authorised Mileage Rates**

The Inland Revenue have always calculated what they think it costs to run a car and they issue these rates as the Inland Revenue Authorised Mileage, or 'approved mileage allowance payment' (AMAP) as they call it, based on the cc of the car. If an employer pays more than these rates the Inland Revenue say the difference is the 'profit element' and is subject to tax. Because the rates paid under Whitley Council regulations are higher than the AMAP rates, the Trust has to notify the Inland Revenue of the difference and this is then taxed by them.

A member of staff has always had the option, if they felt this was unreasonable, of recording everything they spent on the car and then convincing the Inland Revenue they had spent more on their business miles than the AMAP rates allowed. Because this was very time consuming and not certain of success, most staff have accepted the AMAP rates.

###### **b) Actual Business Miles**

Although the AMAP rates are still in use, the Inland Revenue have stated that the miles paid are not always what they would consider the business miles. In some instances they would say the business miles are less than actually paid and in other cases the business miles are likely to exceed the miles paid. The following sections try to demonstrate the effect of this.

### 3. WHAT CAN BE CLAIMED FOR TAX PURPOSES?

The Inland Revenue have stated that the full costs of the business journey can be claimed for tax relief, regardless of what the employer pays. The examples below set out what they would consider the business mileage to be in various circumstances.

#### Example 1

*Mrs A lives at Totton is based at Moorgreen (return journey 30 miles) but on one particular day has to go to Tatchbury Mount for a business meeting all day. The relevant mileages for the base to places visited and return (A) and overall miles from home to home (B) columns are:-*

A      *Moorgreen to Tatchbury Mount (16), Tatchbury Mount to Moorgreen (16)   **32***

B      *Home to Tatchbury Mount (2), Tatchbury Mount to home (2)                   **4***

*So Mrs A can claim reimbursement of 4 miles for her business journey and this is all business mileage as she has not been paid to travel from home to her base or vice versa.*

#### Example 2

*Mrs A goes from home to Tatchbury Mount for a meeting as above but it only lasts the morning so she goes on to Moorgreen.*

A      *Moorgreen to Tatchbury Mount (16), Tatchbury Mount to Moorgreen (16)   **32***

B      *Home to Tatchbury Mount (2), Tatchbury Mount to Moorgreen (16)   **18***

*so she can claim reimbursement of 18 miles and all of these miles would be considered as business mileage so none would be taxable.*

#### Example 3

*Mr B lives at Fareham and is based at the DOP (return journey 20 miles). For this day he has to go to a meeting at Moorgreen at 3 pm and then goes straight home.*

A      *DOP to Moorgreen (4.5), Moorgreen to DOP (4.5)                                   **9***

**B** DOP to Moorgreen (4.5), Moorgreen to home (6.5) **11**

*so he can claim reimbursement of 9 miles but the Inland Revenue would consider that he had done 11 business miles (i.e. from the DOP to Moorgreen and then home). He would not be required to enter the Actual Business Miles column but he may wish to do so and your local tax office can advise how this should be done.*

#### **Example 4**

*On another day Mr B has to go to Tatchbury Mount for an all day meeting and does not visit Moorgreen.*

**A** DOP to Tatchbury Mount (7.5), Tatchbury Mount to DOP (7.5) **15**

**B** Home to Tatchbury Mount (16), Tatchbury Mount to home (16) **32**

*so he can claim 15 miles but the Inland Revenue would consider that he had done 32 business miles (i.e. from home to Tatchbury Mount and return). Again he would not be required by the Trust to complete the actual business miles column.*

So in examples 1 and 2 the business miles and reimbursement match and in examples 3 and 4 the business miles exceed those paid.

#### **4. HELP! WHAT SHOULD I DO ABOUT THIS?**

If you normally start and finish from your base, then the business miles and those paid are likely to be identical and you probably do not need to do anything. The figures supplied by the Trust will be accurate and you are unlikely to gain much by making a separate claim.

If you ever do any journeys where the miles paid exceed the Inland Revenue's definition of business miles (which is unlikely) you **MUST** show the difference in the 'Taxable' column on your travel claim.

If, however, you do a lot of journeys, like examples 3 and 4, or claim a lot of public transport rate (excluding excess travel for a change of base) it is likely to be worth you recording your business miles. Unfortunately because of the complexity of the rules the Trust will not record these details. It only has an obligation to tell the Inland Revenue of the 'profit' paid in any year.

So you should keep a copy of all your travel claims and remember that you need to use your March to February claims (e.g. for tax year 2007/08 your claims from March 2007 to February 2008 will be included). You should then go through them in detail to establish what the true total of the 'business journeys' you undertook were. If this is significantly different from the miles you have been paid (shown on your payslip) you need to consider whether you want to claim the difference. Further guidance can be obtained from the Inland Revenue on the number shown at section 1.

It is also important that regular users submit their claims on a monthly basis, as otherwise the 'profit' element on their lump sum payment can get distorted for tax purposes.

## **5. I'VE GOT A LEASE CAR, WILL THIS AFFECT ME?**

Yes, because of the differentiation between business journeys and the miles actually paid. Because of the need to identify staff who do under and over 2500 business miles per annum in their lease car, the payroll system will record these details for you.

## **6. HOW DO I GET FURTHER HELP?**

You can

- read the Fact sheet in Appendix B
- check the information on the HM Revenue and Customs website ([www.hmrc.gov.uk](http://www.hmrc.gov.uk))
- ask the Inland Revenue for advice (phone 0845 302 1400).

## APPENDIX B

### HM Revenue & Customs Fact Sheet

[www.hmrc.gov.uk/mileage/employee-factsheet.htm](http://www.hmrc.gov.uk/mileage/employee-factsheet.htm)

Version Date: December 2005 – Accessed March 2008

## Using your own vehicle for work - A fact sheet for employees

Many employees who use their own car, van, motor cycle or cycle for work journeys are paid an allowance by their employer to cover some or all of the costs. It can be in the form of a lump sum or periodic payments, but is usually based on a rate per mile.

Provided certain rules are met these payments can be made free of tax and National Insurance contributions.

### What payments are included in the scheme?

The only payments which are free of tax are those

- made to you personally (not those made to someone else on your behalf)
- for expenses related to your use of your own vehicle for work journeys
- within a limit fixed by law which is based on your business mileage.

All other payments related to your own vehicle (including those made to someone else on your behalf) are taxed as earnings in the normal way.

The rules for National Insurance are slightly different, but your employer is responsible for working out any amounts which you are entitled to receive without paying NI contributions.

If you are paid an allowance for non-work journeys, the payments are subject to tax and NICs in the usual way and nothing in this factsheet applies to those payments.

### Which journeys are 'work journeys'?

Work journeys are those which you **have to make** in the course of doing your job. They include, for example, delivering goods or making calls to customers.

Any private journeys unrelated to work are not included. Nor are journeys to and from your usual place of work (commuting journeys), even if you call at a client's on the way (unless the journey is significantly different from your usual commuting journey).

### How are the tax-free amounts calculated?

The maximum you can receive tax-free for a tax year is your mileage on work journeys multiplied by a set rate per mile. There are three kinds of vehicle, and the rate depends on the kind you use - car or van, motor cycle and cycle. You can find the rates at [www.hmrc.gov.uk/rates/travel.htm](http://www.hmrc.gov.uk/rates/travel.htm).

### **What if my actual expenses are more than the tax-free amount?**

The tax-free amount is the maximum relief you are entitled to in any tax year, so you are not entitled to any additional relief in that case, whether for interest payments, business insurance, depreciation or any other payments you may have to make on your car.

All such expenses have been taken into account in determining the rates above.

### **What if I am paid more or less than the tax-free amount?**

If you are paid more than the tax-free amount, the excess is taxable as income. Your employer is responsible for advising HMRC of the amount and tax is normally collected via your PAYE tax code. If you receive a tax return, you are responsible for including the same amount on the return.

If you are paid less than the tax-free amount, you are entitled to Mileage Allowance Relief for the amount by which the payments you received fall short. For example, if the maximum is 40p per mile for work journeys in your car and your employer only pays you 36p per mile, you are entitled to additional tax relief of 4p per mile. You can advise HMRC of this by letter, or you can use a form available for the purpose.

### **What about payments made for passengers?**

You can receive amounts free of both tax and NICs for carrying fellow employees in a car or van on journeys which are also work journeys for them. Only payments specifically for carrying passengers count and there is no relief if you receive less, or nothing at all. You can find the rate at [www.hmrc.gov.uk/rates/travel.htm](http://www.hmrc.gov.uk/rates/travel.htm).

### **What records do I need to keep?**

You will need to keep records of your work journeys (date, mileage, details of journey). Your employer will need to know the mileage in order to make any expenses payments to you. You will need them to substantiate your right to any mileage allowance relief, whether or not you do this via a tax return.

### **What if I use more than one vehicle in the year?**

It does not matter how many vehicles of the same kind you use in the year: you are treated as though you had used the same vehicle throughout.

Calculations for vehicles of different kinds (a car and a motor cycle, for example) are kept separate. All excess payments must be reported, even if you are entitled to mileage allowance relief for another kind of vehicle.

### **What if I travel on business for more than one employment?**

If you have two or more employments that are associated then your business travel for both is added together to work out when you are no longer entitled to the higher mileage rate for business mileage in a car or van for that tax year.

Employments are associated if they are

- with the same employer, or
- with different employers who are under the same control, for example, two different companies in the same group of companies.

If the employments are not associated you are entitled to the higher mileage rate for business mileage traveled in each employment as though you did not hold the other employment.

**Please note:** this fact sheet is for guidance only and reflects the position at the time of writing. Further information can be found at [www.hmrc.gov.uk/mileage](http://www.hmrc.gov.uk/mileage).

Version date: December 2005

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### NHS Shared Business Services Travel Form Completion Guidance (Version 1.0)

#### Completion of the SBS Travel Claim Form

This is a full step by step guide for the completion of your Travel Claims. All Travel claims must be two sided and facing the same way. The Certification side must be completed and authorised in full for every claim. The details of the claim on the reverse must also be completed and totalled in full.

##### 1. Certification

**Any data not present or if the claim design has been changed or modified in any way will result in the claim not being processed and returned to your Manager or the HR department.**

**The Number of the Trust and Name of your Trust.** - This information should be pre-printed on the Travel Claim. If the Name and Number of the organisation does not match your assignment number the claim cannot be processed. If any of the information below is incomplete or missing the claim will not be processed;-

1. **Month and Year of the Claim** – Complete in full
2. **Initials and Surname** – Complete in full
3. **Assignment Number** – As shown on your Payslip and for the correct assignment number applicable to the Travel Claim.
4. **Address** – Complete in full
5. **Department/Location/Job Title** – As shown on your payslip, complete in full.
6. **Make of Vehicle** – Complete in full. Ford, Mazda, BMW etc.
  - **Non Car Users (Public Transport, Motorcycle, Pedal Cycle** – If you are not a car user but wish to claim for expenses, please insert under the heading “Make of Vehicle” either Public Transport, Motorcycle or Pedal Cycle.
7. **Engine Cubic Capacity** – Please complete where applicable.
8. **Registration Number** – Please complete where applicable
9. **Return Journey – Home to Base by the shortest practicable route.** To be completed by all motorised users.
10. **Employee Signature** – The form must be signed by the claimant on EVERY copy of a claim.

**11. Authorising Officer Signature** – The form must be authorised by the manager on EVERY copy of the claim.

**12. Printed Name and Title of Authorising Officer** - this also must be completed by the manager or the claim will be invalid and not be processed.

**13. Full Work Address and Telephone Number of the Authorising Officer** – Please complete this section as fully as possible so you can be contacted easily if clarification is required.

## **2. Completion of the Details of the Travel Expenses**

**Where information is not fully completed or totalled the Travel Claim will be returned unpaid.**

**You are required to complete the Travel Claim as stated below to enable us to process the claim correctly. Failure to follow these instructions will invalidate the claim and it will be returned to your manager unpaid;**

1. **Date** – Please insert the Day, Month and Year as follows– 05/11/07
2. **Places visited and Purpose** – Please state in full where you started your journey, where you visited, the purpose and where the journey ended. (Description Southampton, Portsmouth etc is not sufficient)
3. **Base to Place Visited and Return** – This must be completed in all cases (except Community Staff working from home) this is limited to the distance which would have been travelled if the journey had started and finished at the designated base.
4. **Overall Miles from the start of the journey to the end of the journey** – Mileage should be as above or the actual distance travelled.
5. **Mileage Claimed** - The mileage claimed should be the lesser figure of the last two columns stated above. Transfer of the miles to be reimbursed to the correct Taxable or Non Taxable column is critical to the processing of the claim. Please ensure you follow the guidelines in paragraph 3 below.
6. **Passenger Mileage** – Enter the name of the passenger and the mileage associated with the journey. Lease Car Users cannot claim Passenger Mileage or for carrying Heavy or Bulk Equipment
7. **Rail and other Travel Expenses** – Please state clearly the description relating to the amount claimed. Car Parking, Rail Ticket, Ferry Ticket etc.
8. **Time – for Subsistence claims** - Subsistence payments should be made in accordance with the relevant Whitley Council or AfC Handbook as determined by the Trust.
  - a. Out and In times must be completed

- b. Alcohol will not be reimbursed.
- c. Where receipts are not attached – Payment will be treated as taxable.

9. **Totals** – All columns which require reimbursement must be totalled.

### 3. Completion of the “Mileage Claimed columns”

**This section provides advice and how to complete the appropriate mileage claimed columns on the Travel Claim Form.**

Your Manager should be able to tell you if you are to claim as a Standard, Regular, Lease, Excess or Public Transport User;

1. **Standard Users** infrequently use their car and travel less than 3,500 miles.
  - Normal Business miles – Non Taxable,
  - \*On-Call Miles – normally Taxable
2. **Regular Users** who are continuously using their car to perform their job and satisfy the following criteria.
  - **Travel an average of 3,500 miles a year**  
Or
  - **Travel an average of 1,250 miles use their car 3 times a week**  
Or
  - **Spend 50% of their time on travel, including performance of their duties.**  
Or
  - **Travel at least 1,000 miles per year and spend 4 days a week on such travel, including the performance of their duties**
    - Normal Business miles – Non Taxable,
    - \*On-call Miles – normally Taxable
3. **Lease Car Users** are the same criteria as Regular Users, but the organisation provides the vehicle and pays a mileage rate only (Determined by each Trust)
  - Normal Business miles – Non Taxable,
  - \*On-Call Miles – normally Taxable
4. **Excess Users** is where employees have further to travel to work as a result of a permanent move of base. (This is payable for a maximum of 4 years)
  - This is taxable
5. **Excess Users** can be employees who have been seconded to another organisation or moved to a temporary base within the organisation. This is payable for a maximum of 2 years.
  - This is non-Taxable, (after two years is taxable)

6. **Public Transport User** can be as a result of;

- a Course or Conference
  - This is Non Taxable
- \*On-Call Mileage
  - This is normally Taxable

7. **Staff travelling by actual Public Transport** - Claims involving change of base (Excess Travel), courses, conferences should complete Date- Place Visited and Purpose and then annotate "Excess-Permanent", or "Excess-Temp" or "Course" or "Conference" and then complete the column "Travel, bus, ferry etc" Again "Excess-Permanent" will be treated as (Taxable) and "Excess-Temp will be treated as Non- Taxable.

8. **\*On-Call Mileage** - It is the responsibility of the Manager and the organisation to ensure there are proper agreements in place regarding any travel associated with on-call. **The Inland Revenue can and will inflict heavy financial penalties on organisations that misuse or misinterpret the criteria to determine whether a journey resulting from a Call Out is Taxable or Non Taxable.** The rate of payment applicable for the on-call journey is also the responsibility of the manager and the organisation to determine. The criteria to satisfy a "Non Taxable Payment" is as follows;
- The person **MUST** take full and sole responsibility for the emergency which **MUST** be a medical emergency and be a "life threatening" situation. The Inland Revenue expects to have access in any organisation to departmental records which shows the date and time of the emergency and details of the emergency in question. No other criterion is allowable to determine non taxability and if the on-call does not meet this criterion, the mileage **MUST** be claimed in the relevant "Taxable Column" on the Travel Claim form.

#### 4. **General Guidance**

1. Each claim submitted **MUST** be two-sided and correctly completed and authorised as stipulated above.
2. Continuation travel detailed sheets attached to one authorised certificate will not be accepted.
3. The employee is responsible for ensuring he/she has adequate car insurance before undertaking any work related mileage.
4. All amounts to be reimbursed must be shown in Sterling (£) only

5. **Other Payments Claimed on Travel Claims** - Claims for Payment for the following must be agreed by your Finance Director before payment is made and documentary evidence of the purchases included with the request for payment. These include:
- Removal Expenses – Clearly Marked as “Removal Expenses”
  - Mobile phone top ups
  - Internet broadband connections
  - Stationery
  - Office Equipment
  - Season Tickets – (Will be treated as Taxable unless other wise informed by the Manager)
  - Course Fees
  - Repairs to equipment
6. **Receipts to substantiate all Payments** - Please place all receipts in an envelope suitable for the purpose with the following details on the envelope.
- Name
  - Name of the Organisation
  - Assignment Number
  - With ONE staple attached to the Travel Claim.

## 7. **Tax Relief on Travel Expenses**

Any travel rates shown above which are **below** the Inland Revenues “non profit” rate of £0.40p which are the rates paid to you as determined by the cc or your car and the type of journey. You are allowed to make a claim on any income tax you have already paid in the same year.

You can advise the Inland Revenue of the sum that you calculate should be assessed for further tax relief on any income tax you have already paid. You must work out the difference between the rate you have been reimbursed and the “non profit” rate of “0.40p. Calculate the difference between the two rates and multiply this by the total miles you have completed for the year. Notify the Inland Revenue of this amount as the sum you wish to claim as additional tax relief from the income tax you have already paid. See example below.

Claimed April to March Excess Mileage due to temporary change of base 2000 miles at Public Transport Rate has been reimbursed.  $2000 \times 0.23p$ . The Inland Revenue Non-Profit Rate is £0.40p. You can claim the difference ( $0.40p - £0.23p = 13p$ ). Therefore you can claim the 2000 miles at £0.13p ( $2000 \times 0.13 = £260.00$ ). You can then ask for the £260 to be considered for tax relief. (Current middle rate of income tax = 22%) =  $£260 \times 22\% = £57.20$  refund of income tax already paid.

## 8. **Remember**

- No Tippex
- Minimal crossing out and any crossings out initialled by the claimant and authorising manager

- Z out or place lines through unused lines
- Claims must be legible
- Claims must be completed and authorised in pen.

## 5. Current National, Medical, Whitley and AfC Rates payable for Travel

### Non Medical Staff Whitley and AfC Mileage Rates

Below are the current tables for the National Rates which are normally applicable to each Trust. You should all be aware that whatever the CC of the car shown and the type of journey should determine the rate per mile which should be applicable to your journey.

1. Public transport rate

24p per mile

2. Regular user allowance

Cars:

Engine capacity:	Up to 1000cc	1001 to 1500cc	Over 1500cc
Lump sum	£508	£626	£760
Up to 9000 miles	29.7p Per mile	36.9p Per mile	44.0p Per mile
Thereafter	17.8p Per mile	20.1p Per mile	22.6p Per mile

3. Standard rates

a. Cars:

Engine capacity:-	Up to 1000cc	1001 to 1500cc	Over 1500cc
Up to 3,500 miles	37.4p Per mile	47.3p Per mile	58.3p Per mile
Thereafter	17.8p Per mile	20.1p Per mile	22.6p Per mile

b. Motor cycles:

Engine capacity:	125 cc or less	Over 125cc
Up to 5,000 Miles	17.8p Per mile	27.8p Per mile
Over 5,000 miles	6.7p Per mile	9.9p Per mile

c. Pedal cycles:

For local agreement, subject to a minimum of 10p per mile.

4. Passenger allowance

Each passenger 5p per mile

## **Medical Staff – Rates of Mileage**

### **Mileage Allowance<sup>13</sup>**

1 Public transport rate: 24p per mile.

2 Regular user rates:

Motor cars with three or four wheels:<sup>14</sup>

Engine capacity	(cc)	501 to 1000	1,001 to 1,500	1,501 to 2,000	Over 2,000
Lump sum	(£)	508	626	760	760
Up to 9,000 miles	(p)	29.7	36.9	44	44
9,001 - 15,000 miles	(p)	17.8	20.1	22.6	22.6
Thereafter	(p)	17.8	20.1	22.6	22.6

3 Standard rates:

Motor cars with three or four wheels:

Engine capacity	(cc)	501 to 1000	1,001 to 1,500	1,501 to 2,000	Over 2,000
Up to 3,500 miles	(p)	37.4	47.3	58.3	58.3
3,501 - 9,000 miles	(p)	23.0	28.2	33.5	41.0
9,001 - 15,000 miles	(p)	17.8	20.1	22.7	25.5
Thereafter	(p)	17.8	20.1	22.6	22.6

4 Other motor vehicles:<sup>15</sup>

Engine capacity	(cc)	Up to 125	Over 125		
Up to 5,000 miles	(p)	17.8	27.8		
Over 5,000 miles	(p)	6.7	9.9		

5 Passenger allowance:

Each passenger: 5p per mile

6 Pedal cycles: For local agreement, subject to a minimum of 10p per mile

- **Trust specific rates for Mileage payment**

Some Organisations have Trust related Travel payment rates. These rates apply to the Standard Users only, except for Lease Car Users who have group or individually agreed rates. Your HR or Finance Department should be able to advise you of these rates if they are applicable.

### **Lease Car Mileage Rate**

The locally agreed lease car mileage rate from 1 February 2008 will be 12p per mile for Hampshire Partnership NHS Trust.