



# Employee Expenses and Subsistence Policy

This procedural document supersedes: CORP/EMP 33 v1 (amended) – Employee Expenses and Subsistence Policy



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## Amendment Form

Please record brief details of the changes made alongside the next version number. If the procedural document has been reviewed **without change**, this information will still need to be recorded although the version number will remain the same.

<b>Version</b>	<b>Date Issued</b>	<b>Brief Summary of Changes</b>	<b>Author</b>
Version 2	15 December 2017	Minor changes to reflect outsourced payroll services	Mark Brookes
Version 1 (amended)	21 October 2014	Section 4.5.6 – Mileage Allowance - Use of Private Car amended.	Dawn Jarvis/ Mark Brookes
Version 1	27 May 2014	<ul style="list-style-type: none"> <li>• New Policy – Read in full</li> </ul>	Dawn Jarvis

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## 1 INTRODUCTION

This policy applies to all staff groups of Doncaster & Bassetlaw Teaching Hospitals NHS Foundation Trust and details entitlements to claim expenses when costs are incurred by you as a direct result of work performed on behalf of the Trust.

In line with the Trust's commitment to environmental sustainability you are encouraged to minimise the environmental impact of your journeys by limiting journeys, car sharing, using the hospital shuttle bus and using low emission lease cars.

## 2 PURPOSE

The purpose of this policy is to reimburse you the necessary extra costs of meals, accommodation and travel arising out of official duties or training. It is important that you are not out of pocket when you are required to travel as part of your job; that you feel safe if you stay away from home as part of your job and that the Trust protects public money by ensuring that only actual costs incurred are reimbursed.

Expenses are paid at a rate to ensure you are not out of pocket AND to ensure the Trust is spending money wisely. Rates may be subject to revision at any time, but they will usually be reviewed annually.

## 3 DUTIES AND RESPONSIBILITIES

You are responsible for claiming the costs incurred on business travel using the e expenses system. You **MUST** ensure you only claim actual costs incurred.

Your line manager is responsible for ensuring ALL claims on the e expenses system are actual costs incurred as a result of travelling on business on behalf of the Trust. Your manager will also challenge you where it may have been more appropriate to use public transport or where a Trust shuttle bus service should have been used to travel between hospitals.

All authorised claims, which are processed by the Trust, are accepted in good faith on the understanding that the claimant is making a true and accurate claim. Making any false claim including the alteration or adaption of supporting documents would constitute an offence under the Fraud Act 2006 and will result in disciplinary action and/or civil recovery and prosecution, Suspicions of fraudulent claiming activity will be referred to the Trusts Local Counter Fraud Specialist. [CORP/FIN1](#) Fraud, Bribery and Corruption Policy & Response Plan provides further information.

## 4 PROCEDURE

### 4.1 Administration

Expenses will be reimbursed by credit transfer into your bank account usually in the month following the approval of the claim. Original receipts (i.e. not photocopies) must support all claims and, if VAT has been charged, the receipts should contain the VAT Registration number and the rate of VAT. For hotel accommodation, please ensure that the receipt is either in the name of the Trust or your own name. Receipts made out in the name of other organisations will be returned unpaid.

Expenses are claimed using the Trust's on line mileage calculation tool. For mileage and toll claims, the system uses online maps, shortest route to calculate the number of miles that can be claimed. The system has parameters which will allow a small increase in mileage should you need to travel a different route due to traffic or time constraints. However a warning message will be generated which your line managers is required to authorise.

To ensure payment is made in the month following the expense is incurred, claims must be submitted by you and approved by your line manager no later than close of play on the third working day after the month end.

You MUST present to your manager on request all valid receipts for all your claims for audit purposes. If you have lost a receipt then you need to explain why a receipt was not available in the "other details" section and have this authorised by your line manager. Any un-receipted expenses will be taxed as per Her Majesty's Custom and Revenue (HMRC) rules. To comply with the HMRC rules employees must retain their receipts for three complete tax years after the end of the tax year to which the claim relates to.

You should claim each month in arrears. Other than in exceptional circumstances, claims that are more than three months old will be automatically rejected by the on line expenses system. This is to make sure that managers and the whole Trust can closely manage expenses budgets. In addition you should ensure that all claims are made within the same financial year, and towards the end of the financial year (February and March) you seek to claim your expenses in a timely manner to ensure the Trust can continue to manage its finances and budgets effectively.

### 4.2 Travel Expenses

You will have Trust site base for the purposes of claiming travel expenses, this will be as stated on your contract of employment. Some people have a Trust wide contract meaning they are required to work at any site and fund their own travel and time to get there. Very occasionally, some colleagues might have their home listed as their base, but this is unusual.

Normal travel to work is not covered by the expenses policy and you cannot claim for travel from home to work. If you are on call and coming into work out of hours you are able to claim. Entitlement details can be found in either the Agenda for Change handbook, or in the appropriate Medical terms and conditions documents.

Once you are at work, if you need to travel to another Trust site, or to attend another venue as part of your Trust duties you are able to claim travel expenses for any excess over and above your normal travel to work costs. However, you are expected to use Trust transport e.g. the shuttle buses or public transport (when travelling to meetings in other cities for example) before you use your own car. If you are able to use the shuttle bus or public transport but you choose to use your own car you will only be reimbursed at the discretion of your line manager.

If you cannot use the shuttle bus or public transport for a valid reason, such as patient safety, no availability, time of travel etc. you will be reimbursed for miles travelled in the performance of your duties which are in excess of your home to work base (return) journey.

When the journey being reimbursed for starts at a location other than your agreed work base, for example home, the mileage eligible for reimbursement will be as set out in the example below.

In this example you work 15 miles away from your home

<b>Journey (outward)</b>	<b>Distance</b>	<b>Eligible miles</b>
Home to base	15 miles	None
Home to first call	Less than 15 miles	None
Home to first call	More than 15 miles	Eligible mileage starts 15 miles from home
<b>Journey (return)</b>		
Last call to base		Eligible mileage ends at base
Last call to home	Less than 15 miles	None
Last call to home	More than 15 miles	Eligible mileage ends 15 miles from home

If you normally use public transport for your daily commute to and from work you should deduct the normal cost of your daily commute from any claim. Any reimbursement of a weekly/monthly/annual travel pass will be taxable in line with HMRC regulations.

#### **4.3 Change of Base of Work**

If you are required by the Trust to work at an alternative site on either a temporary or permanent basis, and it costs you more than travelling to and from your original place of work, you are able to claim the extra costs at the Lower Rate of mileage (see Appendix 1) or for the appropriate bus/rail fare costs that are incurred. If you are required to change your

base of work permanently, you are able to claim excess travelling costs in the short term, in line with the [CORP/EMP9 v 5 policy](#).

These expenses are taxable, and you are expected wherever possible to use the inter site shuttle buses rather than make a mileage claims.

#### **4.4 Coming to work outside normal working hours**

If you are required to return to work outside your normal hours of duty you can claim travel expenses, but only where additional cost has been incurred, so if you have a travel season ticket for example or a parking season ticket you should not claim for those costs. If the only option open to you is to use your own transport, you will be able to claim mileage at the current agreed rate.

#### **4.5 Other travel by road**

##### **4.5.1 Car Hire**

If you require a hire car, petrol and hire costs will be reimbursed if your manager has sought and received written permission from an Executive or Care Group Director of the Trust. It may be that this is cheaper or more cost effective when time and other considerations are taken into account. All reasonable attempts should be made to keep costs to a minimum.

##### **4.5.2 Taxi Fares**

Taxi fares will only be reimbursed in exceptional circumstances and must be authorised in advance by an Executive or Care Group Director for example:

- When heavy or bulky goods/supplies need to be transported (though if this is inter site, advance arrangements should be made with inter site transport).
- When the public transport service is inadequate or not available.
- When saving in time is deemed to justify the payment.
- When on Trust business and travelling out of normal office hours for personal safety.
- When several staff are travelling together and this is cheaper than the public transport cost or use of a private vehicle.

In cases where you still choose to travel by taxi and the above circumstances do not apply, only the equivalent to public transport costs (i.e. bus or train fares) will be reimbursed.

##### **4.5.3 Use of Motorcycles/Scooters**

If you use your own motorcycle/scooter to travel on official business, a mileage rate will be paid (see Appendix 1). A receipt should support claims for parking, or other incidental expenses.

##### **4.5.4 Travel Pedal Cycle**

If you use your own bicycle to travel on official business, a mileage rate or an allowance will be paid (see Appendix 1).

#### 4.5.5 Passenger Allowance

You can claim an additional allowance (see Appendix 1) if you give a lift to a Trust colleague in your own or lease car whilst you are both are travelling on official business.

#### 4.5.6 Mileage Allowance – Use of Private Car

You as the driver, not the Trust, are personally liable for any incident. You MUST ensure your own personal motor insurance policy is fully comprehensive and permits the use of your vehicle for the purposes of travel on Trust business. Please note this is not the same as “cover for travel (or commuting) to and from your normal place of employment”.

You will not be able to claim unless you hold a motor insurance certificate that confirms you are covered for business use. A copy of this certificate must be forwarded to the People and Organisational Development Workforce Information Services team before any claim is submitted using the on line expenses system.

Your manager or the Workforce Information Services Team may ask to see this certificate at any time and it is your responsibility to keep this up to date. You cannot drive your own car for Trust business purposes without it, and you cannot therefore make a claim for expenses without the correct certificate.

Mileage reimbursement is paid at two rates:-

##### **Lower Rate or LR – currently 25 pence per mile**

LR will be allowance the majority of employees will be paid, as the Trust expects you to use the shuttle bus or public transport for inter Trust travel and travel to external meetings, unless there are valid reasons why you are unable to use the Trust facilities. If you intend to use your own vehicle and claim mileage, you should agree this with your line manager prior to travelling.

**Special Rate or SR** – currently 56 pence per mile up to 3500 miles dropping to 20 pence per mile thereafter (as per Agenda for Change National Agreement).

SR would apply to a small group of staff paid under the Agenda for Change Terms and Conditions of employment. In particular roles which require them to use a car to carry out their work duties in the Community. For example Community Midwives and Support Staff, Community Physiotherapists or Paediatricians as they need to travel to several patients’ houses, to off-site clinics or GP surgeries in a day as part of their job.

For Medical Grades when they are travelling for clinical work, the special rate will also be payable. Further details can be found in the respective terms and conditions of employment documents (schedule 21 for consultants and schedule 20 for SAS doctors).

However for both staff groups, when they are using their car for non-community or non-clinical related travel, they must claim the lower rate mileage. The table below shows the e expenses rates for each mileage category:



Mileage category name	Staff group	Travel Type	Mileage Rate Paid
Consultant/SAS Schedule 21/20 only business mileage	Medical	Clinical	Special Rate
Consultant/SAS standard business mileage	Medical	Non-clinical	Lower Rate
Community Based business Mileage	Agenda for Change	Community	Special Rate
Business mileage	Agenda for Change	Non-Community	Lower rate

In order to be eligible to receive the special rate employees paid under the Agenda for Change terms and conditions, should complete the form at Appendix 2, have this signed by your line manager and sent to the Associate Director of P&OD who will respond within 10 days letting you know whether you are entitled to receive the special rate. The link below takes you to the form which requires completing:

[Pay and Pensions Page - Special rate Application form](#)

From the date this is authorised the on line expenses system will be updated to pay you the SR for any mileage incurred. You may be asked on an annual basis to update your application to ensure that your circumstances have not changed. If there is a dispute over your entitlement, you should seek to reach agreement in the first instance with your line manager, or with the Associate Director of People and OD and finally with the Director of People and OD.

The total claim for any journey made by car (including the mileage rate, parking, toll fees etc), should not exceed the standard class rail fare that can be achieved by advance booking. Should this occur then the equivalent of the standard rail fare will be reimbursed.

If you have a Trust lease car the mileage rate you can claim is as per the Her Majesties Revenue and Customs (HMRC) rates in force at the time you travel. You cannot claim the LR or SR under any circumstances.

#### **4.5.7 The Corporate Manslaughter and Corporate Homicide Act (private vehicle use)**

The Corporate Manslaughter and Corporate Homicide Act 2007 (CMCHA) was a landmark in law. For the first time, companies and organisations can be found guilty of corporate manslaughter as a result of serious management failures resulting in a gross breach of a duty of care.

The Act, which came into force on 6 April 2008, clarifies the criminal liabilities of companies including large organisations where serious failures in the management of health and safety result in a fatality. The legislation covers the use of employees using their own cars to drive on business.

Driving is the most dangerous work activity that people do. Research indicates that approximately 20 people are killed and 220 seriously injured each week in crashes, involving someone who was driving, riding or otherwise using the road networks for their work. For businesses that use vehicles at work, the new law means the employer is responsible for ensuring safety on the road.

Employer's duty of care under the legislation extends not only to their employees, but the members of the public that could come into contact with an employee who is using their own car for work purposes.

It is therefore essential that managers and their employees comply with the following at all times when a private vehicle is used for business purposes:

- The vehicle **MUST** be insured for business use. Social, domestic and pleasure and commuting insurance is insufficient for any type of business journey
- If over three years old, the vehicle **MUST** have a valid MOT certificate
- The employee **MUST** be a member of a roadside recovery organisation
- The vehicle **MUST** be regularly serviced and roadworthy
- The employee **MUST** carry out routine maintenance e.g. windscreen washer reservoir refill ; replace damaged wiper blades
- The manager **MUST** also ensure that the employee is licenced to drive the vehicle

More information on employer responsibilities in respect of other aspects of CMCHA can be found in the following links from the NHS Employer's website: [NHS Employers CMCHA link](#).

#### **4.6 Travel by Air**

Travel by air will only be agreed in exceptional circumstances to support the Trust's commitment to environmental sustainability. Expenses claims for air travel will only be reimbursed by the Trust where:

- Where no such alternative train/coach service is available
- In cases of urgency

In all cases, the cost of air travel must be authorised in advance by an Executive Director of the Trust.

#### **4.7 Travelling by public transport**

The costs of standard public transport will be reimbursed by the Trust. You are expected to make advanced bookings on fixed trains wherever possible to take advantage of any cheap fares available.

If you need to book a rail ticket, this can either be done by contacting General Office or by booking direct on line and providing the receipt and tickets.

First class travel will not be reimbursed under any circumstances.

#### 4.8 Toll charges

You can claim toll charges if you have to take a route which incurs such a cost e.g. bridges or toll roads, but you are expected to take the most cost effective route and avoid these costs wherever possible.

#### 4.9 Parking charges

You can claim parking charges if you have had to park somewhere in the course of carrying out your duties. However you are responsible for ensuring that you have chosen the most cost effective parking, not necessarily the most convenient. You must make use of free parking if available e.g. use of a visitor's parking space the venue you are visiting. You cannot normally claim parking charges if you are attending a DBTH site, even if it is not your normal home site.

You must produce a receipt (to include VAT if appropriate) as the expense will not be paid without one. Parking fines or fines for other motoring-related offences will not be paid for in any circumstance.

#### 4.10 Accommodation and Subsistence

The purpose of this section is to advise on expenses that can be claimed for the necessary extra costs of meals, accommodation or other sundries arising as a result of official duties or study leave away from home. Business expenses that may arise, such as the cost of a fax, Wi-Fi or official telephone calls, may also be reimbursed with proof of expenditure. No reimbursement will be made for any alcohol purchased and no request should be made to any person or organisation providing receipts to disguise its provision.

##### 4.10.1 Overnight Accommodation

When you stay overnight in a hotel, guest house or other commercial accommodation with the agreement of your manager, the overnight costs will be reimbursed as follows:

- The actual, receipted cost of bed and breakfast up to a maximum limit set out in Appendix 1; plus
- The actual, receipted cost of a main evening meal and one other daytime meal per 24 hours, up to a maximum limit set out in Appendix 1.

Accommodation can be booked on line through the various hotel chain websites or sites such as late rooms etc. You should reclaim the expenditure incurred in the normal way.

##### 4.10.2 Short overnight stays in Non Commercial Accommodation

When you stay for short overnight periods with friends or relatives or other non-commercial accommodation, the flat rate set out in Appendix 1 is payable, this includes an allowance for meals. No receipts will be required.

#### 4.10.3 Host Organisation Accommodation

Employees staying in accommodation provided by the host organisation, for example for a residential training course, shall be entitled to an allowance to cover meals if they are not provided free of charge up to the total set out in Appendix 1.

Where accommodation and meals are provided without charge to employees, for example a residential training course, an incidental expenses allowance at the rate set out in Appendix 1 can be claimed.

#### 4.10.4 Day Subsistence

A meal allowance is payable when you have to work elsewhere on official business and it is impractical for you to have taken your lunch with you. Day meals allowance rates are set out in Appendix 1. These allowances are not paid where meals are provided free at the temporary place of work e.g. a working lunch at a meeting or event; where you are at another Trust site where there is a subsidised eating facility or where you would normally bring a packed lunch and can do so at the different venue.

A day meals allowance is payable only when an employee necessarily spends more on a meal/meals than would have been spent at their place of work. The actual cost will be paid up to the limit set out in Appendix 1, and a receipt must be provided.

Normally, to claim a lunch meal allowance you would be expected to be away from your base for a period of more than five hours, including the normal lunch time period of 12 noon to 2 pm.

#### 4.10.5 Evening Subsistence

To claim an evening meal allowance, you would normally be expected to be away from base for more than 10 hours and unable to return to base or home before 7 pm and as a result of the late return need an evening meal. You may qualify for both lunch and evening meal allowances in these circumstances.

### 4.11 Hospitality Expenses

The Trust will not normally reimburse hospitality expenses; however, in cases where this may be necessary, the permission in advance, of an Executive Director and the Chief Executive or in the absence of the Chief Executive, the Chair to the Board, will need to be sought. **Alcohol must never be claimed for.**

Section 3.8 of the [CORP/FIN 4 – Standards of Business Conduct Policy](#) provides further information

## P11D AND TAX

In July each year, the Trust's SBS the Trusts payroll services provider will send some individuals a copy of their P11D tax return. The Inland Revenue regards some expenses as a

benefit (i.e. a profit). The P11D shows the total mileage and reimbursement for the year, and the assessed taxable benefits.

If the Trust reimburses for the costs of travelling to and from work, or pays these direct, for example by buying a season ticket for the employee, the value of this benefit is generally taxable. It is your responsibility to ensure that all taxable benefits are disclosed appropriately to HMRC.

As a rule, any mileage paid for home to work travel e.g. for staff on call, will be taxable unless the individual can show that there is an emergency and that they have 'taken responsibility', from the moment they received a call. The Inland Revenue generally consider that only medical staff can 'take responsibility'. Where home to work mileage is taxable, this is done through pay, and thus does not form part of the P11D return.

For further advice on tax matters, the following web site is a useful source of information; [http://www.adviceguide.org.uk/england/tax\\_e/tax\\_what\\_is\\_taxable\\_income\\_e/benefits\\_in\\_kind.htm](http://www.adviceguide.org.uk/england/tax_e/tax_what_is_taxable_income_e/benefits_in_kind.htm)

Alternatively, you can contact the tax office (the details of which are shown on your annual notification of tax coding), or you can follow the link below for more information on how to contact the HMRC.

<http://search2.hmrc.gov.uk/kb5/hmrc/contactus/view.page?record=hpkspulskxM>

## 5 TRAINING/SUPPORT

User guides on how to make a claim for your expenses can be found on the intranet by following the link below:

[http://intranet/E\\_expenses.aspx](http://intranet/E_expenses.aspx)

This also contains a number of Frequently Asked Question to support users along with on line demos on how to input your expenses claim.

If you still encounter problems, each Care Group/ Corporate Directorate has a super user trained in the use of the system. Your line manager should be able to advise on who to contact.

## 6 MONITORING COMPLIANCE WITH THE PROCEDURAL DOCUMENT

What is being Monitored	Who will carry out the Monitoring	How often	How Reviewed/ Where Reported to
All employee expense claims	System generated	Every claim	Line Managers as a warning message.
All employee expense claim receipts	Line Managers	Every claim	Line managers will check receipts match with each claim.

All expense claims with warning messages that require payroll approval	Employee Services Management	Monthly	ESC will complete on line check against each claim with a warning.
All employee expense claims	Internal Audit	Periodically	Audit will complete a percentage check on submitted claims to ensure validity and appropriate authorisation.

## 7 DEFINITIONS

ESC	Employee Services Centre
HMRC	Her Majesties Revenue and Customs
LW	Lower rate mileage
SR	Special Rate mileage

## 8 EQUALITY IMPACT ASSESSMENT

The Trust aims to design and implement services, policies and measures that meet the diverse needs of our service, population and workforce, ensuring that none are disadvantaged over others. Our objectives and responsibilities relating to equality and diversity are outlined within our equality schemes. When considering the needs and assessing the impact of a procedural document any discriminatory factors must be identified.

An Equality Impact Assessment (EIA) has been conducted on this procedural document in line with the principles of the Equality Analysis Policy (CORP/EMP 27) and the Fair Treatment For All Policy (CORP/EMP 4).

The purpose of the EIA is to minimise and if possible remove any disproportionate impact on employees on the grounds of race, sex, disability, age, sexual orientation or religious belief. No detriment was identified. (See Appendix 2)

## 9 ASSOCIATED TRUST PROCEDURAL DOCUMENTS

[CORP/FIN1 - Fraud, Bribery and Corruption Policy & Response Plan](#)

[CORP/EMP 9 - Restructure, reorganisation, Redeployment and Redundancy Policy](#)

[CORP/FIN 4 – Standards of Business Conduct Policy](#)

[E Expenses User guidelines and demos](#)

[Equality Analysis Policy \(CORP/EMP 27\)](#)

[Fair Treatment for All Policy \(CORP/EMP 4\)](#)

## 10 REFERENCES

[NHS Employers - Guidance on the Corporate Manslaughter and Corporate Homicide Act 2007](#)

[HMRC website \(employee contacts numbers and email address\)](#)

[Citizens Advice Bureau - Guide for tax](#)

## APPENDIX 1 – INFORMATION ON SUBSISTENCE RATES

The following rates apply when making expenses claims for time spent away from the office or home on official Trust business or study leave.

Allowance	Conditions	Amount
Commercial short stay overnight with breakfast	Maximum amount on presentation or receipt	£80 outside the Greater London boundaries; £110 within the Greater London area
Non-commercial overnight stay	Flat rate	£25
Overnight stay meals allowance	Per 24 hour period	£20
Day Meals	Over 5 hours but less than 10 hours in 24 away from office	£5
Evening Meal	More than 10 hours from office and after 7pm	£15
Incidental Expenses Allowance	This allowance is for each 24 hour period	£4.50

Please note payments in excess of the above will only be approved in exceptional circumstances and must be agreed by the line manager before travelling e.g. Hotels in London can be more expensive at peak time of the year for example; Wimbledon, or other major sporting events.

In addition total payments for each 24 hour period away should never exceed £29.50 which is the maximum payable when adding any combination of applicable payments from the list above.

### **Mileage Allowances (with effect from 1<sup>st</sup> June 2014, and then reviewed annually)**

Allowance	Rate	Who can claim
Private Car - Lower rate per mile	25p	All employees using their own car (see section 4.5.6)
Private car Special Rate per mile	56p	Employees using their own car who have line management and P&OD approval ONLY can claim this rate (see section 4.5.6)
Motorcycles/Scooters rate per mile	16p	All employees
Pedal Cycle rate per mile	10p (or £5 per day)	All employees
Passenger Allowance rate per mile	2p	All employees using their private or lease car and carrying passengers for business
Lease car mileage rate	Employees with a lease car can claim the current HMRC approved lease car mileage rate	

If a Hire Car is used for solely business purposes the Trust will reimburse the cost of refuelling on production of a receipt.



## APPENDIX 2 - EQUALITY IMPACT ASSESSMENT PART 1 INITIAL SCREENING

Service/Function/Policy/Project/ Strategy	Care Group/Executive Directorate and Department	Assessor (s)	New or Existing Service or Policy?	Date of Assessment
CORP/EMP 33 v2	People & OD	Mark Brookes	Existing	21 November 2017
<b>1) Who is responsible for this policy?</b> People & OD				
<b>2) Describe the purpose of the service / function / policy / project/ strategy?</b> to ensure all employees claim their expenses and subsistence payment correctly and in accordance with the guidelines set down in this policy				
<b>3) Are there any associated objectives?</b> The Trust Strategy to control and reduce the cost of healthcare				
<b>4) What factors contribute or detract from achieving intended outcomes?</b> – joint staff side agreement to the policy, expense on line system automatic monitoring of payment thresholds				
<b>5) Does the policy have an impact in terms of age, race, disability, gender, gender reassignment, sexual orientation, marriage/civil partnership, maternity/pregnancy and religion/belief?</b> No <ul style="list-style-type: none"> <li>• If yes, please describe current or planned activities to address the impact n/a</li> </ul>				
<b>6) Is there any scope for new measures which would promote equality?</b> n/a				
<b>7) Are any of the following groups adversely affected by the policy?</b>				
<b>Protected Characteristics</b>	<b>Affected?</b>	<b>Impact</b>		
a) Age	No			
b) Disability	No			
c) Gender	No			
d) Gender Reassignment	No			
e) Marriage/Civil Partnership	No			
f) Maternity/Pregnancy	No			
g) Race	No			
h) Religion/Belief	No			
i) Sexual Orientation	No			
<b>8) Provide the Equality Rating of the service / function /policy / project / strategy</b> – tick (✓) outcome box				
<input checked="" type="checkbox"/> <b>Outcome 1</b>	<input type="checkbox"/> <b>Outcome 2</b>	<input type="checkbox"/> <b>Outcome 3</b>	<input type="checkbox"/> <b>Outcome 4</b>	
<i>*If you have rated the policy as having an outcome of 2, 3 or 4, it is necessary to carry out a detailed assessment and complete a Detailed Equality Analysis form – see CORP/EMP 27.</i>				
<b>Date for next review:</b> November 2020				
<b>Checked by:</b> John Scott		<b>Date:</b> 22 November 2017		