

Travel and Subsistence Expenses FAQs

What can someone claim if they attend a meeting where all meals are provided?

Only £5 out of office expenses can be claimed for a 24 hour overnight where all meals have been provided.

Will meal deductions only be made if it is a hot meal?

All meals are subject to the new rates including where a cold buffet/sandwich lunch is provided.

What if an individual has their main meal of the day at lunchtime - can they claim the dinner allowance?

No, dinner allowance is only payable for those who return home after 8.30pm.

Can a claim be split between receipted and non receipted meals?

Yes – see examples below:

Receipted Lunch up to scale rate and Non receipted dinner allowance if arriving home after 8.30pm (i.e up to £7.10 lunch and £15 dinner)

Or

Non receipted Lunch up to scale rate (depending on hours away from home) and receipted dinner if returning home after 8.30pm (i.e. up to £20.15)

What will be reimbursed if a receipt is submitted but is less than the HRMC rate?

Only the actual value of the receipt will be paid – up to the maximum HRMC rate

What happens where no receipts are provided i.e. for parking, train/bus fares etc?

We can only pay for these items when a receipt is provided – this is an HMRC requirement.

Are scanned receipts acceptable?

Yes so long as the details are clearly readable.

What if an individual claims for taxi fares but only submits a receipt for their outgoing journey and fails to provide a receipt for their return journey?

Claims will only be met where there is a valid receipt for each journey. Individuals will need to provide a receipt for the return journey and put this on their next claim. The Branch Secretary will not approve the claim if not supported by a receipt, adjust the claim accordingly, and inform the member.

What happens if a member puts in a claim with their times but they are delayed on the way home?

Ideally claims should be submitted once the individual has arrived home so that an accurate time can be put on the claim form. However, some members hand in forms after the meeting putting their normal expected time on the form. If there are any unexpected delays they should contact the Branch Office the following day so the claim form can be appropriately amended.

What happens if a member books a train and then misses it and has to buy another ticket?

Any reasonable amount incurred by purchasing an extra ticket would be reimbursed as exceptional and if unavoidable.

Do the new rates apply to Conference Advance payments?

Yes these will also be taxed and worked out on a 24 hour and daily rate basis

Do the new rates apply to Personal Assistants who claim on the same form?

Yes

Do these new rates apply to Dependent rates?

Dependent care rates remain unchanged at present.

Whose responsibility is it to check claim forms are correctly completed?

The onus is on the member to ensure claim forms are correctly completed however the Branch Secretary/Branch Treasurer will check for accuracy and reasonableness of expense claims, travel and meeting times and dates.

How will an individual be informed if adjustments are made to their claim?

The Branch Secretary will inform the member of any changes or adjustments to the claim.

Can branches pay £30 a day and therefore not pay any tax?

No, the HRMC specifically refer to three meals allowances per day hence the daily rates and times.

Can a branch deduct £2 from claims and pay the balance back without reference to the HRMC?

No, tax has to be paid over to the HRMC which will be organised centrally.

Why can't UNISON just pay the tax on behalf of members?

This requires a special agreement and arrangement with the HMRC as tax paid on member's behalf is itself a taxable benefit. HMRC rarely agree to such arrangements due to individuals' tax status and other complexities.

What if a branch does not have employed staff and therefore no connection with the HRMC – how will the tax be paid over?

Payment of tax to HRMC will be paid centrally.

Where a branch has an existing payroll system can they pay their own tax to the HRMC?

No all tax deductions from expenses for tax purposes will be paid centrally to HMRC.

Will this affect individual's tax rates – some low paid members do not pay tax?

Due to the complexity of individual tax matters UNISON cannot give out specific advice on tax. Generally non tax payers can reclaim any tax deducted from the HMRC.