

TRAVEL AND SUBSISTENCE POLICY AND GUIDANCE

The Branch will meet ADDITIONAL expenses actually and necessarily incurred by Branch Staff and Representatives in undertaking approved activities and that payment is by way of reimbursement.

Additional expenses are those remaining after the deduction of costs which would normally have been incurred in travelling to work or for meals. Thus, on a normal working day where facility time has been given no claim should be submitted if the mileage covered is less than that usually travelled to work. Where there is additional mileage, the claim should be calculated from the workplace or from home whichever is the lesser. Travel on a non-working day may be claimed from home.

No claim should be submitted if the employer or UNISON Nationally/Regionally has or will meet the costs involved.

All claims must clearly state the dates and times that you left work/home and returned and give details of the meeting, training or conference you attended. Please also state the town from which you travelled, the town which you travelled to and the town to which you will be returning.

TRAVEL

Mileage Allowances: Mileage rate - 45p per mile irrespective of size of car. With UNISON passenger(s) rate 50p per mile. Cycle Mileage rate 20p per mile.

Public Transport: Public transport covers bus and rail travel. Rail – standard rail fares only will be reimbursed. Disabled members may claim the cost of first class rail travel where standard accommodation presents difficulties. RECEIPTS MUST BE PROVIDED.

Car Parking: Car parking expenses can be claimed but RECEIPTS MUST BE PROVIDED.

Taxis: Taxis should only be used in cases of urgency, when other public transport is not available, when heavy luggage is to be carried or in a case of disability which renders the taxi to be deemed to be necessary. Furthermore, travel by taxi is also available if there is a real threat to your personal safety. Receipts must be provided for all journeys by taxi, together with a note of why the taxi was used, otherwise the claim may not be reimbursed.

SUBSISTENCE

Daily Subsistence Rates: Members are able to claim up to 3 meal allowances per day as per the following unreceipted or receipted rates which are set by HMRC and so will not attract tax. They will be adjusted in line with any changes made by HMRC.

NON-RECEIPTED: You are able to claim the following without receipts:

- For periods away from your normal place of home/work over 5 hours - £5 (non-receipted)

- For periods away from your normal place of home/work over 10 hours - £10 (non-receipted)
- In addition to above if returning home after 8:00pm a dinner allowance of £10 (non-receipted)
- For periods away from your normal place of home/work over 15 hours - £25 (non-receipted)

Daily Subsistence Rates continued:

RECEIPTED: You can submit claims for receipted reimbursement of actual costs incurred up to:

- Breakfast: when leaving home before 6.00am - **£5.45**
- Lunch: where absence from normal place of home/work is between 12:00pm & 2:00pm - **£7.10**
- Dinner: when returning home after 8:00pm - **£20.15** (excluding alcohol)

For members attending more than one meeting per day, the appropriate subsistence payment should be calculated by adding together the time spent overall at the meetings including travel time. Please contact the Branch Secretary if you wish to make a claim involving a mixture of receipted and unreceipted subsistence.

Overnight Subsistence Rate: If members are required to be away from home overnight they will be entitled to receive the following payment for each 24hr period. This will be calculated from the time of leaving home or their place of work on UNISON business to their return home or place of work.

A non-taxable payment for absence from normal place of home / work of £25, plus a taxable payment of £25, giving a total of **£50 (£45 after tax)** per full 24hr period can be claimed. This allowance replaces the daily allowances listed above.

For any period over and above the 24 hours - expenses payable reverts to daily rates above until the next 24 hour period completed and so on.

All Inclusive Events: Where an all-inclusive event or meeting is held and all meals are provided members are entitled to receive a £5 out of office allowance for each 24 hours period in place of the allowances detailed above.

Deductions: When a meal has been centrally provided by UNISON or an outside body, a deduction of £5 will be made in respect of lunch and £15 where a dinner has been provided. Please remember any meals provided should be clearly marked on your expenses claim form.

ANY OVERNIGHT STAYS AND ACCOMMODATION ARRANGEMENTS REQUIRE PRIOR APPROVAL FROM THE BRANCH SECRETARY.

Child Dependents: Appropriate national rates will be paid where child dependents are approved by the Branch to attend. Additional expenditure for the care of dependants whilst attending meetings or on official Branch business will be paid in accordance with UNISON's guidance. Please contact the Branch Secretary for details.

Facilitation: £7.50 for core hours and £5.80 for non-core hours. Core hours apply when a Facilitator is directly in use e.g. a signer and non-core hours where a Facilitator has to attend but their skills/assistance may not be required all the time. Claims will only be processed when submitted together with a completed/signed

Personal Assistance Claims: Personal Assistants wishing to claim Travel & Subsistence should complete their own separate version of this Expenses Claim Form as well.

Tax Implications: UNISON will deduct the tax payable on the expenses claims and pay this over to the HMRC.

- For basic rate tax payers no further action need be taken.
 - Non tax payers – Members may be able to reclaim the tax paid from the HRMC
 - Higher rate tax payers – Members who pay the higher rate of tax will be responsible for paying any additional taxable amount due on the expenses received.
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EXAMPLES - the following examples assume that the individual is a basic rate tax payer and no receipt is provided – actual cost up to higher receipted rate would apply if receipts are submitted.

- i. If an individual is away overnight and it stretches to 29 hours (initial 24 hours and then a further 5 hours e.g. leaves at 10.00am and returns following day at 3.00pm) then they can get the £50 above plus another £5 one meal allowance. Tax is deducted at basic rate of 20% on the £25 taxable element (of the £50) - net expenses received would be £45 + £5 = £50.
- ii. If an individual is away overnight and it stretches to 34 hours (initial 24 hours and then a further 10 hours) then they can get the £50 above plus another £10 two meal allowance. Tax is deducted at basic rate of 20% on the £25 taxable element (of the £50) - net expenses received would be £45 + £10 = £55.
- iii. If an individual is away overnight and it stretches to 48 hours (two periods of 24 hours / 2 overnights) then they can claim £100. Tax is deducted at basic rate of 20% on the £25 taxable element (of each £50) - net expenses received would be £45 + £45 = £90.

SEE BELOW

Subsistence Allowances – further examples

	<u>start</u>	<u>return</u>	<u>claim</u>	<u>Total claim before tax</u>	<u>Total claim after BR tax</u>
under 5hrs	09:00	12:00	nil	£0	£0
over 5hrs.	09:00	14:30	£5 daily subsistence rate	£5	£5
over 10 hours	08:00	20:00	£10 daily subsistence rate	£10	£10
over 10hrs but less than 24 hrs	08:00	20:35	£10 daily subsistence rate + £15 for being home after 8.00pm	£25	£25
over 10hrs but less than 24 hrs (with a lunch provided)	08:00	20:35	£10 daily subsistence rate + £15 for being home after 8.00pm - £5 for centrally provided lunch	£20	£20
24 hours (overnight)	12:00	12:00	£50 overnight (with £25 taxed)	£50	£45
29 hours (overnight plus)	08:00	13:00	£50 overnight (with £25 taxed) + £5 daily rate	£55	£50
36 hours (one overnight plus)	08:00	20:00	£50 overnight (with £25 taxed) + £10 daily rate	£60	£55
36 hours (one overnight plus with one dinner provided)	08:00	20:00	£50 overnight (with £25 taxed) + £10 daily rate - £15 for centrally provided dinner	£45	£40
36 hours (one overnight plus late return)	08:00	20:35	£50 overnight (with £25 taxed) + £10 daily rate + £15 for being home after 8.00pm	£75	£70
48 Hours (two overnights)	08:00	08:00	£100 two overnights (with £50 taxed)	£100	£90
48 Hours (two overnights with one dinner and one lunch provided)	08:00	08:00	£100 two overnights (with £50 taxed) - £5 for centrally provided lunch and - £15 for dinner)	£80	£70
53 Hours (two overnights plus)	08:00	13:00	£100 two overnights (with £50 taxed) + £5 daily rate	£105	£95