

**TRAVEL & SUBSISTENCE GUIDANCE**

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<b>Effective Date</b>	Formal Adoption by school: This is Guidance only.
<b>Consultation</b>	This is guidance only for schools and reflects the position of Somerset County Council travel arrangements (and so is recommended for implementation in maintained schools). It has been shared with the recognised trade unions but has not been subject to formal consultation for application in schools. It should be noted that if a school has never consulted or implemented an alternative travel policy then the SCC policy would normally apply.

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## 1. **Introduction**

- 1.1 This guidance applies to teaching and support staff employed at schools by Governing Bodies under their delegated powers.
- 1.2 It is recommended that the travel and subsistence allowances set out in this guidance are applied to all teaching and support staff employed in schools maintained by the Somerset County Council.
- 1.3 This guidance outlines when employees are able to claim various allowances, what they are able to claim, and how they can make a claim. It will also be used by management in making sure that claims are valid.

## 2. **Business Use**

### 2.1 **Driving for work on official business**

Employees/volunteers who drive for work on official business should ensure they are qualified, insured and fit to drive and that if their vehicle is used for SCC business (regardless of ownership) that it conforms to the law, is safe and properly maintained and fit for purpose. They are required to complete the Driver's Risk Assessment on an annual basis and pass it to the Headteacher/Manager. For the factsheet, risk assessment form and further information see [HS014 - Driving for Work](#)

### 2.2 **Insurance**

Staff are responsible for ensuring they have valid insurance and that their personal car insurance policy includes business use. Staff have a responsibility to include, and maintain, in their insurance guidance, a clause indemnifying the school/County Council against all third-party claims (including those concerning passengers) arising out of the use of their vehicle on official business, unless an insurer has given such an undertaking to the school/Council.

## 3. **Public Transport**

Public transport should be used where it is advantageous to the school for employees to do so (after taking into account all related expenses including overnight accommodation and the number of working hours spent travelling). Employees should have regard to not only the cost, but also consider the practicalities of the journey, travelling time etc. In respect of rail travel, staff should travel by standard class and purchase the cheapest tickets available. As a general principal 2 single off peak tickets are cheaper than a return.

## 4. **Sharing of Transport (Passenger Allowance)**

- 4.1 Where 2 or more teaching or support staff are travelling to the same destination by car, transport must be shared wherever possible. In order to encourage employees to share transport, a passenger allowance will be payable to the driver of the vehicle, except where a pool car or lease car is

used. In selecting which vehicle to use, the main consideration should be the least cost to the school.

<b>Passenger Allowance</b>	
Flat rate per mile	5p per passenger

4.2 The passenger allowance cannot be claimed for transporting service users/clients or children.

## 5. **Mileage Rates**

### 5.1 **Car Mileage Allowances**

Staff using their own car on official business will claim expenses in accordance with rates set out in the table below.

<b>Somerset County Council Fixed Profit Scheme</b>	
First 4000 miles	45p
Between 4001 - 10,000 miles	40p
After 10,000 miles	25p
Passenger Allowance	5p per passenger per mile

These same rates apply irrespective of engine capacity of the vehicle being used. The mileage will be calculated proportionately each month. These rates will be reviewed annually in line with the Inland Revenue Mileage Allowance.

### 5.2 **Motorcycle Mileage Rates**

Staff may use their motorcycle or moped to undertake their business journeys and claim expenses in accordance with the rates set out in the table below.

<b>Motorcycle Allowance</b>	
Flat rate per mile	24p

### 5.3 **Bicycle Mileage Rate**

Staff are permitted to use a bicycle on official business, where it is reasonable and practical to do so. However, they should always consider whether this is the most effective mode of transport, (including consideration of the anticipated travelling time) and seek agreement from the appropriate authorised officer before making a business trip by bicycle. The bicycle

mileage allowance cannot be claimed for bicycles that are being leased as part of the cycle saver scheme.

<b>Bicycle Allowance</b>	
Flat rate per mile	20p

#### 5.4 **Taxis**

A taxi journey may also be authorised from work to home if the following 4 conditions are satisfied:

- i) the member of staff is required to work later than usual and until at least 9pm;
- ii) this occurs irregularly;
- iii) by the time they finish work public transport has ceased or it would be unreasonable to expect them to use public transport; and
- iv) the transport is by taxi or similar road transport. The appropriate authorisation should be obtained first.

#### 6. **Home to Duty Mileage**

- 6.1 (a) Where staff work at home for a day without going to the permanent workplace and undertakes a business journey from home to 1 temporary workplace and return home directly from that appointment, they may claim the mileage incurred less the ordinary return commuting mileage.
- (b) Where staff work at home for a day without going to the permanent workplace and undertakes a business journey from home to more than 1 appointment and returns home directly from the last appointment of the day, they may claim the mileage incurred less the ordinary return commuting mileage.
- 6.2 In special circumstances, the Governing Body/Headteacher may approve payment to employees for travel from home to work and return outside normal working hours, if they had to return to work in an emergency (whether on standby or not) or at the specific request of the Governing Body/Headteacher. No payment will be made in respect of travel to work to undertake overtime in the evenings or at weekends, whether planned or ordinary. Any home to duty mileage must be entered in the “taxable mileage” column.

#### 7. **Training Expenses**

The mileage rate for training is protected until the lower rate of Her Majesty's Revenue and Customs (HMRC) Fixed Profit Scheme has reached the same level.

<b>Training Expenses Allowance</b>	
Flat rate per mile	25.9p

## 8. **Redeployment**

Where an employee's place of employment is changed by organisational circumstances beyond their control, they will be eligible to be paid for additional travelling costs incurred where the daily journey between their home and their new work base and back is a total of 5 miles more than the daily return journey from home to their old work base and back. This will normally be paid as the second class rail fare and/ or bus fare or at the protected mileage rate (25.9p per mile) for a maximum period of up to 2 years from the start of the work base change.

For example, at their old place of work the employee undertook a 10 mile journey per day from home to their work base and back. At their new place of work the employee now undertakes a 13 mile return journey per day. Therefore, they would not be eligible to claim the allowance. If, however they were now undertaking an 18 mile return journey, i.e. an additional 8 miles per day, they would be entitled to claim for 3 miles per day (because the first 5 miles are excluded).

If the change in workplace is permanent (the member of staff will not be returning to their previous work base or this is not yet known) then any mileage or other travel expenses payments will be taxable as per HMRC guidance.

## 9. **Moving House**

If the employee moves their home nearer to or further from their place of employment they must inform their Manager as this may affect their payments. If they move further away they will not receive increased payments, as these will continue to be made based on the home to work mileage that applied at the time of the original change of work base.

If the employee moves home closer to the new work base within the 2 year period of travel protection; then the unexpired portion of the 2 year period when additional travelling expenses would have been paid, expressed as a number of weeks, will be converted into a lump sum (subject to tax and National Insurance). This is provided that:

- the daily return journey between old home and the new work base was over 20 miles more than the daily journey between home and the old work base and back;
- the member of staff moves within a suitable radius of the new place of employment; and
- the member of staff remains employed by the school for the duration of the protected period when additional travelling expenses would have

been paid; and in the event of leaving before the expiry of this period, a reimbursement of the lump sum should be made to the school abated by the number of weeks they have spent at the new place of work. Headteachers will need to inform HR Admin and Payroll if they are aware a member of staff has received a lump sum payment.

## 10. **Car Parking**

- 10.1 The school will reimburse the cost of car parking charges at a temporary workplace where a member of staff has incurred these expenses in the course of their official duties. The parking tickets should be attached to the back of the paper claim form and sent to HR Admin and Payroll Services.
- 10.2 The school will not reimburse in respect of parking and similar fines or commuting expenditure or the cost of parking at the permanent workplace. This includes returning to work part way through the day where the member of staff incurs parking costs that may not have applied if they had not travelled on business.

## 11. **Subsistence Allowances**

<b>Subsistence Allowances when undertaking School Business</b>	<b>£</b>
Bed and breakfast - In and Out County (covers the period from midnight to 9.00am)	£106.40
Bed and breakfast – London	£120.00
Breakfast	£6.72
Lunch	£9.24
Tea	£3.64
Dinner	£11.44

In exceptional circumstances, the Headteacher may authorise payment of additional expenses, beyond those outlined in the table above and this should be noted on the claim.

### **Out-of-Pocket Expenses**

Employees attending residential training courses where they are away overnight may be entitled to claim an allowance to cover incidental out-of-pocket expenses (e.g., telephone calls to home). The allowance is a maximum of £5.00 per night and is subject to a maximum of £20.46 in any 1 week, (or £22.65 if it is necessary for the employee to be resident at the course on the preceding Sunday evening). The allowance is payable for up to

6 weeks in respect of any 1 course, after which it will be subject to review by the Headeacher.

12. **Completion and Submission of Travel Claim Forms**

- 12.1 Claims should be made monthly and receipts **must** be attached.
- 12.2 Staff should read, understand and comply with the declaration they sign on the expenses claim form.
- 12.3 Claims should be submitted to the staff member's Line Manager.
- 12.4 The "particulars of journey" should include the actual start point, all intermediate destinations and the actual end point for each journey.
- 12.5 It is recommended for Inland Revenue (Self-Assessment) purposes that copies of travel claims are kept by the individual concerned and also a diary with the miles and destinations for back-up. These need to be kept for 3 years plus the current year.
- 12.6 A separate claim form must be completed if miles relate to attendance at a training course or redeployment as these are paid at a different rate.

13. **Payroll Claim Deadline Date**

All expenses claims must be approved and with HR Admin & Payroll Services by the 8<sup>th</sup> day of each month. When the 8<sup>th</sup> falls on a Bank Holiday or weekend it would be the last working day before this date.