



# Expenses Policy 2016

All payments of expenses are at the sole discretion of Rollpoint Ltd. Expenses must be claimed using the company's online expenses form. Claims will be subject to checking and authorisation and you may be required to reimburse claims which cannot be verified.

## Supervision Direction and Control (SDC)

HMRC rules now state that anyone who is subject to SDC at work can no longer claim travel and subsistence expenses to their normal workplace. Only claims for a temporary workplace will be allowed and HMRC have re-defined what constitutes a temporary workplace.

## Temporary workplace

**All** travelling and subsistence costs must be incurred on travel to or from a temporary workplace. A temporary workplace is somewhere you go to perform a task of limited duration or for a temporary purpose. If you are likely to spend more than 40% of your working time at a site and you will be at the site for more than 24 months, it cannot be temporary workplace. Also, if this is the only site you are likely to be working at for this end client during this engagement (e.g. you are not moving between sites and you are not likely to move to another site for the same end client when this one finishes), you cannot claim. If you are in doubt about whether your site is a temporary workplace, contact us.

## Travel costs to and from a temporary workplace

### Mileage

You can claim for using your own vehicle at the HMRC approved rates, which are currently:

Vehicle	First 10,000 business miles	Over 10,000 business miles	Passenger rate
Car or van (any cc)	45p per mile	25p per mile	5p per mile
Motorcycle	24p per mile	24p per mile	-
Bicycle	20p per mile	20p per mile	-

### Public transport

You can claim the costs of bus, train and other public transport fares (including taxis) for travel to and from a temporary workplace. Receipts are required for these claims.

### Subsistence

You can claim the costs of subsistence you incur when attending a temporary workplace as follows (you can only claim a maximum of three meal rates in a 24 hour period):

<b>Either:</b> one meal (5 hour) rate	<b>£5 per day</b>	You can claim this rate where your total journey exceeds 5 hours and you incur the costs of a meal.
<b>Or:</b> two meal (10 hour) rate	<b>£10 per day</b>	You can claim this rate where your total journey exceeds 10 hours and you incur the costs of a meal.

### Accommodation

You can claim where you are required to work away from home at a temporary workplace and you incur hotel or accommodation costs. **Receipts** are required for these claims.

### **Other expenses.**

Non travel related expenses can still be claimed, but after April 6<sup>th</sup> 2016 claims can no longer be processed on a week by week basis. Claims must be submitted at year end to directly to HMRC via form P87 or via self-assessment. Rollpoint will log these expenses through the year for you if you wish and provide a report for your claim at year end.

### **Work related tools and clothing**

You can claim for smaller items of tools and equipment, and for specialist, safety or protective clothing, or items of identifiable uniform that you have to buy for your work. You cannot claim for everyday clothing. **Receipts** are required for these claims.

### **Business calls**

You can claim the costs of identifiable business calls. You must provide an **itemised bill** and circle all calls made in connection with your work.

Where a separate telecommunication system is used exclusively for business purposes, then the full cost of this may be claimed (including rental/standing charges) – **a copy of the bill will be required.**

### **Professional subscriptions**

You can claim for the cost of professional subscriptions, providing they are relevant to your work and they appear on HMRC's approved list (check with us if in doubt).

### **Stationery and books**

Where these are used wholly, necessarily and exclusively in the performance of your duties then they are allowable. **Receipts** must be provided.

### **Eyesight tests and glasses**

Where you are required to use a visual display unit (VDU) as part of your normal duties, we will reimburse the costs of an eyesight test. A **receipt** is required from your optician.

### **Work-related training costs**

Work-related training is any training course or other activity which is designed to impart, instil, improve or reinforce any knowledge, skills, or personal qualities which are useful to you in your job. This can include self-tuition packages, computer based training and distance learning courses. **Receipts** are required for these costs.

### **Other expenses**

If you wish to claim an expense that is not listed above, please enquire directly before making and claim and we will advise you if you are allowed to claim.