



# **Staff Allowances Policy**

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## **Staff Allowances Policy**

### **Policy Statement**

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**Hart District Council believes that interests of staff and the Council are best served by the formulation and implementation of clear and consistent employment policies and procedures. This policy statement details the Authority's policy in relation to staff allowances. It takes into consideration all legal requirements and will be applied in accordance with the Authority's Equality and Diversity Commitment to treat all its employees with dignity and respect.**

## Policy Statement

This policy sets out details of the various allowances available to employees undertaking official duties for the Council, and the rules and procedures for claiming these allowances.

The Council will review this document on a regular basis to ensure that the policy is in line with its strategic and operational requirements and that the allowance rates are up to date.

## Scope

The policy will apply to all employees undertaking official duties on behalf of the Council. The policy encompasses the following areas:-

- Car Allowances
- Car Mileage Allowances
- Use of Hotels
- Subsistence Allowances
- Overtime
- First Aid Allowances
- Stand by and Call Out Allowance
- Child Care Allowance

## Responsibility & Accountability

Managers must:

- **Ensure that allowance claims submitted by employees are checked prior to approval via MyView, to verify that a) the employee qualifies to claim the allowance, and b) that the amount claimed is within the permitted limits and is reasonable in view of the reason for the claim.**
- **Deal with any concerns or allegations of fraudulent claims under the Council's Disciplinary**
- **Policy and with reference to the Anti-Fraud & Corruption Policy.**

Employees must:

- Submit claims for allowances/expenses in a timely fashion, ideally on a monthly basis.
- Complete all the requested information on the relevant claim form in MyView.
- Ensure that all claims submitted are accurate.

## Approved Duties for Travelling and Subsistence Allowances

In accordance with the requirements of this policy, approved duties are defined as:

“any work undertaken, during normal working hours or approved overtime, in connection with the discharge of the functions of the Council, that involves travelling to and from the normal place of work, using a private vehicle”

It should be noted that approved duties do not include travelling to work from home at the start of the working day or from work to home at the end of the working day.

Approved duties would include, but are not limited to, the following:

- Attendance at any meeting of the Council, a Committee, Sub Committee Panel, or Working Group, taking place away from the normal place of work
- Attendance at outside meetings relating to the employee's area of responsibility

- Attendance at conferences, seminars or training courses
- Travelling to and from other Council buildings and facilities away from the regular place of work
- Travelling to meet contractors and suppliers
- Meeting members of the public in connection with the Council matters
- Attendance at official meetings of outside organisations by employees appointed to represent the Council on such outside organisations
- Travelling to meet contractors and suppliers
- Meeting members of the public in connection with the Council matters
- Attendance at official meetings of outside organisations by employees appointed to represent the Council on such outside organisations

This list is not exhaustive and any duties reasonably undertaken in the discharge of the functions of the Council or matters relating to the employee's area of responsibility would be classified as official duties subject to approval by the appropriate Service Manager.

### **Car Allowances and Car Mileage Allowances**

The Council has classified certain posts as Essential Car Users to which an annual Car Allowance is payable. This will be identified in your contract of employment. Essential users are those whose duties are of such a nature that it is essential for them to have a car at their disposal whenever required. Other staff will be classed as Casual Users and will be able to claim a car mileage allowance.

#### **Essential Car User Allowance**

Rates were set by the National Joint Council (NJC) for Local Government Services. The last review of these allowances was in July 2010 and is based on the engine size of the vehicle. With the rising costs of running a vehicle Hart have revised the allowances as follows :

<b>Engine Size:</b>	<b>Annual Car Allowance:</b>
451 - 999 cc	£927
1000 -1199cc	£1055
1200 – 1450cc and above including electric vehicles	£1,357

#### **1. Car Mileage Allowances**

These are paid to all staff required to use private vehicles for official Council duties as set out above. The amount payable will be made in line with the rates are set by the National Joint Council (NJC) for Local Government Services each year. This was last reviewed in July 2010 and is based on the engine size of the vehicle as follows:

Essential Users:

Engine Size:	451 - 999 cc	1000 -1199cc	1200 – 1450cc
Rate per mile first 8,500	36.9p	40.9p	50.5p
Rate per mile after 8,500	13.7p	14.4p	16.4p

Casual Users:

Engine Size:	451 - 999 cc	1000 -1199cc	1200 – 1450cc
Rate per mile first 8,500	46.9p	52.2p	65.0p
Rate per mile after 8,500	13.7p	14.4p	16.4p

Hybrid cars are treated as either petrol or diesel cars for this purpose

Electricity Rate for fully electric cars as follows:

Essential User	0.25p per mile
Casual User	0.45p per mile

Any expenditure reasonably incurred on tolls, ferries or parking fees, including overnight garaging will also be reimbursed, upon receipt of evidence of the charge. Expenses should be claimed using MyView.

The use of private vehicles must be undertaken in line with the following guidelines:-

- If more than one employee is due to travel to the same event, only one car should be used, other than in exceptional circumstances;
- If there is an essential car user and one or more casual car user, then the essential car user's
- vehicle must be used;
- Hart reserves the right to pay the train fare, rather than the mileage and parking. If there is a genuine good reason (e.g. carrying a quantity of equipment or materials), this must be detailed on the MyView claim form. Employees are expected to check which is the best value.

Employees using a car or other privately owned vehicle for a purpose relating to their activities as an employee of the Council including travelling from home to the normal place of work, must hold a full driving licence, and ensure that their insurance covers the vehicle for the purposes of 'business use'. The employee will be liable for any additional premium which may have to be paid.

## 2. Lease Car Emolument

There are currently a small number of employees who receive an individually calculated annual car allowance following the removal of the Hart Car Lease scheme. This amount is fixed and will be paid until the employee leaves the Council. Employees in receipt of this allowance can claim 0.15p per mile for mileage.

## 3. Travelling by Public Transport

The Council's overall policy for travelling by public transport is based on the principle that the most cost effective means of travel is adopted, bearing in mind the number of employees travelling, the distance and location of the venue and the availability of public transport.

Where an employee is required to travel on behalf of the Council to venues within the boundaries of Hart, and does not have access to a private car and cannot travel with another employee; travelling by bus would normally be expected and the Council will reimburse the costs of the bus fare upon receipt of a valid ticket.

Where travelling, on behalf of the Council, to venues outside the boundaries of Hart, employees may travel by rail. In most cases second class travel will be used. Travel by first class will only be allowed in exceptional circumstances and would be subject to approval by the Chief Executive. All Rail bookings must be made by obtaining a travel warrant by using a rail travel warrant request form and sent to Business Support Unit at least 48 hours before travel. These warrants are exchanged at the ticket office. Forms can be obtained from the print room or a member of Business Support.

Travel by air may be allowable where it is considered that the saving in time and convenience is so substantial as to justify the higher cost or where the rate for travel by air does not exceed the rate applicable to travel by rail or other appropriate alternative means of transport. All air travel must be approved by a Head of Service or a Joint Chief Executive.

If a taxi is required to be used for part or all of any journey, the rate must not exceed:

- (a) in the case of urgency or where no public transport is reasonably available, the amount of the actual fare and any reasonable gratuity paid, and
- (b) in any other case, the amount of the fare for travel by appropriate public transport.

The rate of travel by a hired motor vehicle other than a taxi, shall not exceed the rate which would have been applicable had the vehicle belonged to the employee who hired it. However, with the prior approval the Council, the rate may be increased to an amount not exceeding the actual cost of hiring.

#### **4. Use of Hotels**

If accommodation is needed, staff should check with their line manager prior to booking. The principles of value for money will be applied to the cost of overnight hotel stays and as a general rule a greater allowance will be made for the costs of staying in London. Wherever possible, hotels providing breakfast and evening meals should be booked.

All personal expenses (e.g. papers, and telephone calls) will not be paid for by the Council.

For residential courses if an employee decides to travel home each night the travel claim should not exceed the cost of a hotel stay plus reasonable subsistence expenses that would have been payable. Any variance should be discussed with the Line Manager before the training course.

#### **5. Subsistence Allowances**

Subsistence allowances are payable to staff travelling on official business who incur additional expenditure because they are unable to take meals at the place where they would normally work. Claims are applicable for lunch or evening meal. Courses held at the place of work are not eligible for subsistence claims.

No claim can be made when a meal has been provided at the establishment or external venue as part of the course or meeting or where the employee is able to take their meal break.

Certain employees are required to be mobile and work as instructed. For the purposes of any subsistence claim, the normal place of work is defined as the area enclosed by the Hart

boundary.

Reimbursement will be made as follows where the absence from the normal place of work includes the following:

From 12.00 noon -14.00pm	Lunch	£3.83
From the end of normal working day until after 20.30pm.	Evening Meal	£7.67

For example: An employee attending an evening meeting which has extended beyond 20.30 pm, preventing them taking a meal at their home or work establishment (where they normally take their meals), and has then incurred an expense to purchase a meal, may claim reimbursement for a subsistence allowance for an Evening Meal of £7.69.

This is the maximum subsistence re-imbusement which will be regularly reviewed by HR, but in exceptional circumstances additional payment may be approved. Claims must be submitted promptly using MyView and accompanied by VAT receipts.

Employees should only submit claims relating to their own subsistence expenses, and will not be reimbursed for claims relating to meals purchased for other colleagues. Where an employee anticipates the need to offer business hospitality to individuals external to the Council, this should be approved by the Line Manager in advance, and be in accordance with the requirements of the Anti-Fraud & Corruption Policy and the Code of Conduct & Disciplinary Rules.

## 6. Claim Forms for Travelling and Subsistence Allowances

MyView is provided for the purpose of claiming travelling expenses and subsistence allowances and is available via the internet.

Attention is drawn to the need for a full description of the approved duty and all amounts being claimed in respect of travelling and subsistence.

## 7. Overtime

Hart District Council's overtime provisions come directly from the NJC terms and conditions (Green Book). All overtime must be authorised in advance by the appropriate Manager. Only staff on SCP 28 or less may claim overtime unless a specific agreement to pay overtime to staff above this SCP point is made for exceptional reasons. Overtime can only be worked outside of the flexitime scheme i.e. before 8.00am and after 6.00pm or at weekends. If staff are contracted to work at any of these times as part of their normal hours they will not receive overtime payments for these periods.

Where staff work overtime, this must be claimed in MyView. Staff will not be paid for overtime if they have not completed the equivalent of 37 hours per week during their normal working hours during the last month. Where overtime is authorised, it will be paid at the following rates:

- **Overtime worked on any day other than a Sunday or a general or public holiday - payment at time and a half**
- **Overtime worked on a Sunday – payment at double time.**
- **Overtime worked on a general or public holiday – payment at normal rate for that day, plus payment at plain time for all actual hours worked within the normal working hours for that day. The employee will also be granted either a half day off with pay (where the hours worked were less than half the normal working hours on that day), or a full day off with pay (where the hours worked were more than half the normal working hours on that day).**

Employees claiming overtime payments must complete this in MyView, and submit it to their Line Manager for authorisation. On approval by the Line Manager the claim will be automatically paid to the employee in the next available pay day. Therefore, it is important that the claim is accurate and reviewed by the Line Manager.

### **8. Meeting Allowance for Employees not in Receipt of Overtime Payments**

A small number of staff have specific overtime provisions built into their employment contracts. All other staff will be covered by the following rules.

Where required to attend meetings outside of the usual office hours the following will apply:

- Granted time off in lieu (this should consist of no more than 2 days per month and should be taken within 2/3 weeks of accrual), or if this is not possible
- Paid at time and a half for the period of your attendance at the meeting

Heads of Service have the responsibility for deciding whether or not time off in lieu is possible. Claims for overtime must be agreed by the Head of Service, or a Joint Chief Executive prior to submission of the overtime claim in MyView. If staff have an overtime claim they should complete this in MyView and ensure it is submitted for approval to their line manager in time for the line manager to authorise it by the first day of the following month. The MyView claim should show the number of actual hours spent at each meeting, to the nearest 30 minutes (rounded up or down). If attendance at the meeting for less than 30 minutes this will not qualify for overtime.

### **9. First Aid Allowances**

Hart District Council is obliged to provide trained First Aiders in sufficient numbers to comply with the current Health and Safety (First Aid) Regulations 1981. A first aid allowance is payable to all those staff, who have completed first aid training and who have been appointed as official Council first aiders. To qualify, staff must attend a First Aid at Work course which is a nationally recognised assessed first aid course providing accreditation to successful participants for three years.

The first aid allowance is paid following completion of the course through MyView and is currently £125 payable once an employee has successfully completed the relevant certificated course. Managers should follow the Manager MyView Guide on how to action this payment in MyView.



## 10. Standby and Call Out Allowance

The Council pays a standby allowance to certain key posts (in Environmental & Technical Services, and Housing Services) to ensure 24 hour emergency cover for the provision of vital public services.

Call out payments will be at the overtime rate of time and a half for the hours the employee is required to attend.

Standby and callout payments will be authorised at the time of recruitment by the Head of Service and thereafter reviewed on an annual basis. They will be confirmed to staff and HR Connect via AskHR.

### Environmental Health

Standby Rates:	Weekends (Fri 18.00 to Mon 0830 hrs)	£150
	Bank Holidays (per day)	£75
	Christmas Day	£100
	New Year's Eve	£75
	National Holidays/Christmas Eve/Corporate closure (per day)	£50
Call-Out Rates	Can be claimed only by an employee on standby duty, commencing when the call out is received. Telephone calls will be paid at a minimum of 15 minutes	£24 per hour

### Housing

The following rates only apply to employees who are holding the 'on call phone' and are subject to change:

Standby Rates:	Standard flat rate – Mon-Fri evening	£9 per night
	Standard weekend/general bank holiday rate (or when office is shut)	£18 per day
	Enhanced rate – applies Good Friday, Easter Sunday, New Year's Eve, New Year's Day, Christmas Eve*, Christmas Day. (*Christmas Eve is either paid at £18 or £36 depending on whether it falls on a working day)	£36

The payment of standby and call out allowance must meet the following criteria:

- Genuine business need for a required response out of normal working hours, which cannot be covered by alternative means.
- The contract/Job Description requires standby/callout.

Where call out is necessary, the start time for normal attendance at work following call out must be considered by the Manager to ensure reasonableness and compliance with Working Time Regulations.

Where a Manager wishes to operate standby or call out, they will need to:

- Identify the staff group required for the scheme and the duties required.
- Define method of call out and frequency/duration of standby.
- Formulate rota of appropriate staff.
- Ensure staff will be fit and able to respond if required to attend site.

## **11. Child Care Allowance – Reimbursement of Child Care Costs**

The Council has arrangements under which the cost of evening childcare may be reimbursed. Employees with responsibility for children may be restricted in their attendance at meetings, conferences and courses, outside of normal office hours, because of the need to arrange for their care. In such circumstances staff may be eligible to claim a reimbursement up to a maximum of £15 per period of 24 hours, subject to consideration of the following conditions:

- The payment should normally be requested and approved before the absence commences.
- All employees are eligible provided they are able to demonstrate that they would normally be the sole person providing care during the actual period when they will be absent from home on Council business.
- The period of absence from home must be outside the Flexible Working hours bandwidth (i.e.. 8.00am. to 6.00pm) or the recognised normal working hours.
- The cost to be reimbursed should be the actual cost, providing it is considered to be reasonable having regard to the period of absence.
- A receipt or other reasonable proof of expenditure must be produced before payment is authorised. (Note: There will be no entitlement to an allowance unless expenditure has been incurred).
- When claiming payment of the allowance, the full identity and address of the baby-sitter or carer should be provided.
- The baby-sitter or carer should not be a member of the employee's household.

Please Note: The employee should clearly understand that offer or payment of the allowance will not, in any way, constitute an inducement to the employee to fulfil their obligations to the Council at the expense of their family parental responsibilities. It will be for employees to seek advice as required and satisfy themselves that leaving their child is safe and that the baby-sitter or carer is a suitable person.

## **12. Income Tax and National Insurance**

The Car Allowance, Car Mileage Allowance and First Aid Allowance are taxable, and Income Tax and National Insurance Contributions will be deducted in accordance with the employee's Tax Code and HM Revenues and Customs regulations. Subsistence Allowances are not subject to Income Tax or National Insurance Contributions. If employees have any concerns or queries about the tax implications of claiming allowances, they are advised to communicate directly with the local HM Revenues and Customs office or contact HR Connect via AskHR

## VERSION CONTROL

Printed documents are uncontrolled. This document is only valid on the day it is printed.

<b>Version</b>	<b>Author(s)</b>	<b>Summary of key changes</b>	<b>Effective Date</b>
3.0	HR (Capita)	<ul style="list-style-type: none"><li>• Transferred to current format for policy documents.</li><li>• Review and clarification of procedures applicable to claiming allowances.</li><li>• Updates to overtime, standby and callout sections.</li></ul>	February 2014
4.00	Hart HR HR (Capita) Consolidation of changes	<ul style="list-style-type: none"><li>• Insert of Electric Car Rates</li><li>• Insert Hybrid Rates</li><li>• Revised allowances</li><li>• Review and clarification of procedures applicable to claiming allowances</li></ul>	April 2019