

Expense Claim Form



If you are completing this form by hand, please write clearly using CAPITAL letters.

Your Details:

Name:

Email Address:

Agency, Site Name & Ref:

Date Submitted:

Date of Claim:

NI Number:

Operating As: (please tick)

Umbrella CIS

Sole Trader Ltd Co.

A list of expenses you may be able to claim is on page 2 and 3 of this document.

Mileage Expenses: Please provide VAT receipts for at least £12 for every 100 miles claimed

Travel Date	Vehicle	Registration	Engine Capacity in cc	Fuel Type	From	To	Mileage	Mileage Rate	Amount	VAT Receipt
										<input type="checkbox"/>
										<input type="checkbox"/>
										<input type="checkbox"/>
										<input type="checkbox"/>
										<input type="checkbox"/>
										<input type="checkbox"/>
										<input type="checkbox"/>
										<input type="checkbox"/>

Mileage Total Total

Other Expenses:

Expense Date	Expense Type	Details of each expense item	Amount	VAT Receipt
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Total Other Expenses

Total Expenses Claim

Please ensure all VAT receipts are provided with this claim and you have signed the declaration box below, failure to do so will result in your expenses not being claimed. All expense forms and receipts must be submitted by email to us no later than Tuesday 17.00 for each pay week. Claims submitted after this time may be processed the following week.

Declaration:

I declare that by clicking the box that these expenses have been incurred **wholly and exclusively** to carry out the performance of my duties; **AND**

Where I have claimed scale rate subsistence expenses, I confirm that I have retained receipts for my expenditure and will provide these to the Company for review when requested; **AND**

I declare that I do not expect this assignment to be the last assignment I work for the Company.

Signed: _____ Date: _____

Expenses Policy

Types of Expense Claims

There are two types of expense claims - out of pocket expenses that you have incurred yourself and re-chargeable expenses.

Out of pocket expenses are those you incur in carrying out your work which are not paid to us by the client or agency. These expenses are reimbursed to you in full as part of payroll and as they are tax deductible they will reduce the amount of tax and national insurance (NI) you pay.

You can only claim out of pocket expenses if there are sufficient funds available from the monies that we receive from the agency for your services and after taking account of company deductions and paying you National Minimum Wage (NMW).

Rechargeable expenses are those agreed with and authorised by the client or agency. These expenses are submitted with your timesheet, and are invoiced to the client or agency. You must provide us with receipts for rechargeable expenses before we can pay these expenses to you.

Rules for expenses claims:

- All expense claims must be necessarily, wholly and exclusively incurred in carrying out your work. No expense claims for items which are for personal use are allowed.
- VAT receipts are required for all expenses, except where shown. Credit card receipts are not accepted. You are responsible for keeping copies of all receipts.
- You may only claim expenses which are incurred after joining us.
- You must incur a cost in order to submit an expense claim.
- You may only claim travel and subsistence expenses when travelling to a temporary workplace. A temporary workplace is one where you will work for 24 months or less. The HMRC 24 month rule applies from the time you know you will be working at a site for more than 24 months. This might be at the start of a contract, after 6 months or another period of time. If you work for less than 40% of your working time for us at a site, the 24 month rule does not apply.
- You may not claim for expenses which are incurred between assignments or when you are not working.
- You may not claim expenses if you only expect to undertake one assignment in your employment with us or if you expect your current assignment to be your last assignment.
- Expenses should be completed by you and submitted to us with each timesheet e.g. weekly timesheet, weekly expense claim. Claims should be completed on a Monday to week ending on Sunday basis.
- If you are working overseas please contact us for details of the expense policy.
- Submission of expenses to us will be taken as your acceptance of this policy.

Your Obligations

Please make sure that you follow this policy correctly. You are responsible for submitting correct claims. If HMRC were to check your claim you would need to be able to justify your expenses, including providing receipts. You are responsible for any underpayment of tax and NI resulting from invalid claims. We recommend that you keep copies of all expense claims and receipts submitted to us. VAT receipts are required for all claims. Credit card receipts are not accepted. If you are in any doubt what you can claim, please contact us.

Our Role

All expense claims will be validated before being put into payroll. Outsauce reserve the right to amend any expense claims which do not conform to the current policy or contain any expense items which

require VAT receipts and are claimed without them. We regularly select a sample of expenses claims for audit purposes and you may be required to send in copies of receipts which have not been submitted with your expense claims. If you are found to be falsifying expense claims you will face disciplinary action.

Expenses you may claim

- Travel
- Meals/Subsistence
- Accommodation and Overnight Allowance
- Equipment, Tools, Safety and Protective Clothing and Laundry
- Telephone Calls, Internet Use and Faxes
- Postage and Stationery
- Training Courses/Seminars/Manuals/Books/Safety Passports and Safety Certificates
- Professional Subscriptions

Travel/Mileage

Travel expenses incurred because of travelling for work when you use a car, motorbike, bicycle, bus, train, London Underground, taxi or ferry, can be claimed. Expenses such as parking, tolls and congestion charges are also valid expenses.

Vehicle	Mileage Rate
Car	45p per mile to 10,000 miles per annum, then 25p per mile
Motorbike	24p per mile
Bicycle	20p per mile

The costs of hiring a vehicle for your business travel can be claimed. It is only possible to claim for the days that you work. For example, if a car is hired for 7 days and you work for 5 of those days, only 5 days worth of the cost can be claimed. Mileage may not be claimed when claiming the costs of hiring a vehicle, but you may claim the business proportion of any fuel costs. For example, if your fuel costs are £50 and you travel 200 miles in total, 150 miles on business and 50 miles for personal use, your expense claim for fuel costs would be business miles travelled ÷ total miles travelled x fuel costs. i.e. $150 \div 200 \times £50$, resulting in a claim for £37.50.

If you purchase a season ticket for train, bus or underground travel, you may only claim the travel costs for days that you work. For example, you purchase a monthly rail ticket at £210 for travel to the client site and work 5 days each week. Your expense claim would be $5 \div 7 \times £210$ i.e. £150.

VAT receipts are required for all mileage claims. Credit card receipts are not accepted.

You may not claim for vehicle repairs, servicing, vehicle parts or MOTs, speeding, parking or clamping fines.

Travel/Mileage claims are subject to the 24 month rule.

Meals/Subsistence

We have adopted the HMRC guidelines for scale rate subsistence expenses. You may claim the allowances below, without providing receipts to us, if you meet the criteria shown below and you do incur the cost of food and drink. We ask that you keep copies of your subsistence receipts. You may not claim if you have prepared the food and take a packed lunch with you to work or if you purchase groceries e.g. bread, butter and cheese to make a sandwich. The food/drink purchased must be purchased on the day of work.

If your claim is audited by us, we will ask you to provide copies of your receipts to us.

Expenses Policy continued.

Allowance	Criteria for Expense Claim	Amount you can claim
5 hour	If you are away from home, incl. travelling time, for at least 5 hours.	£5
10 hour	If you are away from home, incl. travelling time, for at least 10 hours.	£10

Note:

1. You may only claim the 5 hour or 10 hour allowance on the same day.
2. You can only claim a maximum of 2 meals per day/24 hour period.

Meals/Subsistence claims are subject to the 24 month rule.

Accommodation and Overnight Allowance

Claims may be made for overnight stays at a hotel or bed and breakfast (B&B). Receipts must include the name, address and phone number.

If you rent additional accommodation because the client site is too far to travel on daily basis or a hotel/B&B is more expensive, you can claim for accommodation and related utility costs e.g. water, electricity/gas and council tax. A copy of the rental agreement will need to be provided to us. You will then make a claim for the weekly or monthly rental costs and the related bill costs when they arise.

Hotel, B&B and rental accommodation costs can only be claimed for the days that you work. Weekends, holidays and bank holidays are not an allowable expense. For example, a B&B costs £350 per 7 day week and you work for 5 of those days. Your expense claim would be days worked ÷ the number of days rental x weekly rental cost i.e. $5 \div 7 \times £350$ resulting in a claim for £250. Overnight stays can only be claimed if you have a primary residence elsewhere, which you continue to pay for. If you are away from your home address for more than 3 months, for each 3 month period that you are away, you will need to provide us with your home address, a household bill and a copy of a council tax statement to validate your claim.

You may claim for the reasonable cost of breakfast and an evening meal where included on hotel bills. In addition if you are away from your accommodation for more than 5 hours you can also claim a lunch allowance at the 5 hour rate. Up to £5 per night overnight allowance, can be claimed without receipts, to cover incidental items such as newspapers, laundry and phoning home.

Overnight allowance expenses cannot be claimed in addition to any expenses that may be included in your hotel bill. For example, if you have telephone call costs on your hotel bill, these cannot be claimed in addition to the overnight allowance. You may not include the costs of anyone sharing with you. If you rent out your home whilst you are working away, you may not claim the cost of rental accommodation, as the rental accommodation becomes your primary residence.

Accommodation and overnight allowance is subject to the 24 month rule.

Equipment, Tools, Safety and Protective Clothing and Laundry
Equipment, tools, safety and protective clothing up to £100 per item may be claimed. This may only include items which you are required to wear in order to carry out your work, for example, fluorescent jackets, overalls, helmets, boots and protective clothing such as gloves or safety glasses. If you need to clean any special or protective clothing that is required for your work, you may claim laundry costs.

You may not claim satellite navigation equipment, mobile phones, computer equipment (PC, Mac, tablet and any parts that are required for a computer to operate), office furniture, glasses or contact lenses.

Telephone Calls, Internet Use and Faxes

Business telephone calls on a mobile or a land-line are allowable providing you send a copy of your itemised monthly bill with the relevant calls highlighted. Internet use e.g. if required when travelling or staying away from home and the sending of faxes are also allowable expenses.

You may not claim for line rental, pay as you go and mobile phone top-ups.

Postage and Stationery

Expense items that can be claimed include postage - for example if you send in your expense claims to us by post or send correspondence to the agency, stationery such as printer paper, pens and printer cartridges. Claims must be reasonable and proportional to your business use.

Training Courses/ Seminars/Manuals/Books/ Safety Passports and Safety Certificates.

Training courses, seminars, manuals, books and safety passports/ certificates are allowable when these relate to your current assignment or you are keeping your skill set up to date.

You may not claim expenses for developing new skills.

Computer/Satellite Navigation Software

If you are using your own computer equipment for your assignment, you may claim the cost of any software that is required to carry out your assignment. This must meet the standard tests of necessary, wholly and exclusively for business purposes.

If your assignment is driving, you may claim the cost of updating your satellite navigation software.

You may not claim for general software e.g. Microsoft Office as this does not meet HMRC's wholly and exclusively tests.

Eye Tests

If your day to day work requires you to use a computer you can claim for your eye tests.

You may not claim for glasses or contact lenses unless there is written evidence that these are required as a result of using a computer in your current assignment.

Professional Subscriptions

Professional subscriptions must be relevant to your work/ assignments and meet the requirements here www.hmrc.gov.uk/list3 and appear on this list www.hmrc.gov.uk/list3/list3.pdf

You may not claim for subscriptions to magazines or trade journals.

If you have any questions on this expense policy, please contact us.